

# Appendices

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## Appendix A

### Glossary

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**ACCESS:** Alexandria's Children's Comprehensive and Enhanced Services System - a federal demonstration grant program established in the Department of Mental Health, Mental Retardation and Substance Abuse. While the grant terminated in FY 2001, the services provided by the ACCESS program continue under a fee for service model.

**ACPMT:** Alexandria Community Policy and Management Team, an interagency body approved by City Council in November, 1992 to implement and locally administer the Commonwealth of Virginia's Comprehensive Services Act for At-Risk Youth and Families.

**ACTIVITY:** A significant element of an agency's program responsibilities. Usually administered by a Division Chief, activities may encompass several related service delivery or support components.

**ACTUAL:** Monies which have already been used or received as opposed to budgeted monies which are estimates of possible funds to be spent or received.

**ADA:** Americans with Disabilities Act.

**ADEA:** Age Discrimination in Employment Act.

**ALEXANDRIA JUSTICE INFORMATION SYSTEM (AJIS):** A client-server based multi-agency computer system serving the criminal justice and public safety agencies in the City.

**ALLOCATION:** A dedication of a portion of governmental resources, within appropriated amounts, to a specific project or for a specific activity. In the context of the City's Capital Improvement Program, City Council grants authorization for capital projects through approval of an allocation for a particular project through the City's monthly financial report.

**APPROPRIATION:** An authorization made by City Council that permits City agencies to incur obligations against, and to make expenditures of, governmental resources in fixed amounts for a one year period.

**ASSESSED VALUE:** The fair market value placed on personal and real property owned by taxpayers, as determined by the City's Finance Department (for personal property) or the Department of Real Estate Assessments (for real property).

**BOND - GENERAL OBLIGATION:** A type of security sold to finance capital improvement projects, with the principal and interest payments guaranteed by the full faith and credit of the City through its taxing authority.

**BUDGET:** A plan of financial operation comprised of an estimate of approved expenditures for a fiscal year and the approved means of financing those expenditures in accordance with adopted policy.

**BUDGET REVIEW PROCESS:** The evaluation of a budget's content and purpose by public hearing and comment, followed by reconsideration by the City Manager and City Council, prior to final budget approval.

**CAPITAL BUDGET:** Monies appropriated for the first year of the Capital Improvement Program.

**CAPITAL GOODS:** Long-lived assets that have a useful life of two or more years, can be identified permanently as a separate item, and cost over \$1,500.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A six-year plan of proposed capital expenditures for long term improvements to the City's public facilities and public works as well as School capital projects.

**CAPITAL PROJECT:** A public improvement project undertaken as part of the Capital Improvement Program.

**CASH BASIS ACCOUNTING:** The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

**CASH CAPITAL FUNDING:** Monies appropriated for capital projects from the current operating budget.

**CITY DEPARTMENTS - DEPARTMENT, DIVISION, SECTION:** An entity with specific goals to fulfill. The City government is divided into Departments, Departments into Divisions, and Divisions into Sections, each with more specific responsibilities.

**CRIMINAL JUSTICE INFORMATION SYSTEM (CJIS):** The City's mainframe based multi-agency computer system serving the criminal justice and public safety agencies in the City. This system must be replaced by a new system. The replacement system is called AJIS.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):** A general purpose federal grant primarily used by the City to facilitate the production and preservation of low- and moderate-income housing.

**COMPENSATION PHILOSOPHY:** A document approved by City Council on May 27, 1997, which establishes policies and practices regarding the compensation of City employees that are under the jurisdiction of the City Manager. The Compensation Philosophy addresses the establishment of fixed pay steps, which supercede the minimum-maximum (min-max) salary schedule formerly in effect; defines the City's comparative labor market, which includes the counties of Prince William, Prince George's, Montgomery, Arlington and Fairfax; and establishes policies regarding career ladder development, education and tuition assistance and employee incentive awards. For more information, please refer to the Compensation Philosophy, which is published in Appendix B of the budget document.

**CONSTITUTIONAL OFFICERS:** Elected officials who are authorized by the Constitution of Virginia to head City departments, such as the Sheriff and Commonwealth's Attorney.

**CONSUMER PRICE INDEX (CPI):** A measure commonly used to indicate the rate of inflation. As calculated by the United States Bureau of Labor Statistics.

**CONTINGENT RESERVES:** An amount of money included within the total General Fund budget that is set aside to provide City Council with some degree of expenditure flexibility should unforeseen events occur during the fiscal year. Monies budgeted in the contingent reserves account can only be expended after specific action by City Council to transfer these monies to other accounts. A transfer of monies from the contingent reserves account does not result in an increase in the total General Fund budget.

**DASH:** Logo referring to the Alexandria Transit Company's (ATC) local bus service. ATC is a non-profit corporation wholly-owned by the City.

**DELIVERED SERVICES:** Services that are provided to individuals, at the premise they occupy, by a City agency.

**DEBT SERVICE:** The amount of interest and principal that the City must pay on its debt.

**DOCKET:** An agenda of business matters for discussion and consideration by City Council at its various meetings; or, in the context of court proceedings, a list of legal causes to be tried or registering legal actions, such as judgements and liens.

**ENCUMBRANCE:** An accounting reservation of funds representing a legal commitment to pay for future goods and services.

**ENTERPRISE FUND:** Allows for separate accountability of certain operations within the City of Alexandria which are financed similar to private businesses. This fund accounts for the City of Alexandria's recycling program, which began operations in Fiscal Year 1991 and includes the curbside residential operations, special pick-up for white goods, and newspaper and office paper recycling in all City government buildings.

**EQUIPMENT REPLACEMENT INTERNAL SERVICES FUND:** A self-replenishing fund that is used to account for equipment depreciation charges against user departments and associated expenditures to replace equipment.

**EXPENDITURE:** Actual outlay of monies for goods and services.

**EXPENSES:** Expenditures and other obligations (e.g., encumbrances) to expend monies for goods and services.

**FISCAL YEAR (FY):** A twelve-month financial operating period. The City's fiscal year begins on July 1 and ends on June 30 of the following year. Fiscal years are named for the calendar year in which they end; FY 2003 begins on July 1, 2002, and ends on June 30, 2003.

**FRINGE BENEFITS:** Job-related benefits, such as pension, paid vacation and holidays, and insurance, which are included in an employee's compensation package.

**FULL-TIME EQUIVALENT (FTE):** A measure for calculating personnel staffing, computed by equating 2,080 hours of work per year (2,912 for firefighters) with 1 full-time equivalent position.

**FULL ACCRUAL BASIS ACCOUNTING:** A method of accounting for revenues and expenses when earned or incurred instead of when cash is received or spent. Accrual Basis of Accounting can be done on a Full or Modified Basis. All funds within the City (General Fund, Special Revenue, Capital Projects and agency funds) use the Modified Accrual method of accounting.

**FULL-TIME POSITION:** A position regularly scheduled to work 40 hours per week, or 2,080 hours per year (2,912 for firefighters).

**FUND:** A separate self-balancing accounting unit with its own specific revenues and expenditures, assets and liabilities. Each fund in the City's accounting structure has been established to segregate a particular set of fiscal activities. Separate funds that have been established by the City include the General Fund, which is used to account for general operating expenditures; Special Revenue Funds, used to account for resources restricted to expenditures for specified current operating purposes; Enterprise Funds, used to account for operations that are financed in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; and the Equipment Replacement Internal Services Fund, used to account for depreciation charges against departments and associated expenditures to replace equipment.

**FUND BALANCE:** In the context of the City's budget discussions, Fund Balance generally refers to the undesignated General Fund Balance, which is the accumulated total of all prior years' actual General Fund revenues in excess of expenditures, or "surplus," that is available for appropriation by City Council, and that has not been designated for other uses. Maintaining a prudent level of undesignated General Fund balance is critical to ensuring that the City is able to cope with financial emergencies and fluctuations in revenue cycles. General Fund balance also provides working capital during temporary periods when expenditures exceed revenues.

**GENERAL FUND:** The General Fund is the primary operating fund of the City. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund.

**GFOA:** Government Finance Officers Association of the United States and Canada.

**GIS:** Geographic Information System.

**GOALS:** Within the City's Performance Measurement processes, goals are broad statements of program impacts or desirable outcomes. They are not necessarily quantified and may describe long-term aims.

**GRANTS:** A transfer of State or federal monies to the City, usually for specific programs or activities.

**HB 599:** This stands for House Bill 599 and refers to a program initiated by the Virginia General Assembly in 1979 that assists localities with funding for law enforcement needs. Funding received from this source is reflected in the General Fund, under Intergovernmental Revenues.

**ITSC:** Information Technology Steering Committee.



**INDICATORS AND MEASURES:** Within the City's Performance Measurement processes, indicators and measures are used to assess the level of achievement by the organization towards an objective. The family of indicators and measures includes inputs, outputs, efficiency, service quality and outcomes.

**INTERNAL SERVICES FUND:** A self-balancing set of accounts established to account for goods or services provided by one City department or agency for another City department or agency.

**LIABILITY INSURANCE:** Protection against risk of financial loss due to a civil wrong that results in property damage or bodily injury.

**MH/MR/SA:** The City's Department of Mental Health, Mental Retardation and Substance Abuse.

**MODIFIED ACCRUAL ACCOUNTING:** A basis of accounting in which revenues are recognized in the period in which they become measurable and available. With respect to real and personal property tax revenue and other local taxes, the term "available" is limited to collection within forth-five days of the fiscal year-end. Levies made prior to the fiscal year-end but which are not available are deferred. Interest income is recorded as earned. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures, other than accrued interest on long-term debt, are recorded when the fund liability is incurred.

**NON-PASS THROUGH MONIES:** Monies from sources outside the City that are paid directly to an agency or vendor and are not reflected in the City's financial records.

**NON-PERSONNEL SERVICES:** Expenditures relating to the cost of purchasing specific items or services required for the operation of City agencies and departments.

**OBJECTIVES:** Within the City's Performance Measurement processes, objectives are the specific, measurable steps required to achieve the goals established for City programs. Achievement of a goal may be determined by one or more Indicators and Measures.

**PART-TIME POSITION:** A position regularly scheduled to work no more than 39 hours per week. Part-time positions that are regularly scheduled to work 10 to 39 hours per week are considered regular part-time positions and receive limited benefits.

**PERSONAL PROPERTY TAX:** A City tax levied on motor vehicles and boats, based on published listings of values, and on machinery and tools, based on a percentage of the item's original cost.

**PERSONNEL SERVICES:** Expenditures relating directly to the costs of compensating City employees; these include both wages and fringe benefits.

**PROGRAM:** An organized set of activities directed toward a common purpose or goal.

**PURCHASED SERVICES:** Services that are provided to an individual or group of individuals by an enterprise that is under contract with the City.

**RECLASSIFICATION:** An administrative review process by which a City position is re-evaluated to determine if it has been appropriately classified under the City's personnel classification system.

**REVENUES:** Monies received or collected by the City through taxation, grants, fees, fines, charges and investments.

**SPECIAL REVENUE FUND:** Accounts for resources restricted to expenditures for specified purposes (for example, State and federal grants).

**SUPPLEMENTAL REQUESTS:** Budget requests by City departments for new positions, new equipment, program expansions and/or expenditures in excess of the approved budget guidelines.

**TAX BASE:** All forms of property wealth under the City's jurisdiction that are taxable.

**VACANCY FACTOR:** Amount by which a department's personnel services budget is reduced in anticipation of a reduction in expenditures attributable to employee turnover.

**WMATA:** Washington Metropolitan Area Transit Authority, the regional agency that operates the METRO bus and subway systems.

## APPENDIX B

### City of Alexandria Compensation Philosophy

The Compensation Philosophy was recommended by the Council Committee on the Watson Wyatt Report. This Council Committee reviewed compensation issues during the FY 1998 budget deliberations. City Council held a public hearing on the Compensation Philosophy on May 17, 1997, and adopted this final Compensation Philosophy on May 27, 1997.

#### Overview

The statement of compensation philosophy is intended to provide a broad framework for the City Council, management, employees and the citizens in order to understand and guide decisions that affect pay. It is designed to reflect the importance public employees play in the delivery of services and programs to this community, that compensation is a clear measure of that importance; and that there is fair and equitable treatment of all employees, regardless of race, gender, or disability, and in accordance with EEO/AA goals. In addition, the statement establishes the commitment and necessity to maintain comparability with jurisdictions who are most likely to affect recruitment and retention of employees.

#### Competitiveness and Comparability

The intent of the compensation philosophy is to maintain a competitive compensation program in order to attract, retain and motivate qualified employees. To that end, the following principles govern compensation programs:

- ♦ Pay programs are intended to be competitive at a minimum with the minimum, mid-point and maximum salaries, with emphasis on the mid-point, of comparator organizations in the primary labor market. The primary labor market is currently defined as the Washington Metropolitan area Counties of Arlington, Fairfax, Prince William, Montgomery and Prince George's.
- ♦ The City Manager may recommend that other comparators should be used (e.g., Commonwealth of Virginia, agencies of the Federal government, or private sector employers or industry groups) where information from the primary labor market is considered insufficient to attract and retain specific positions or classification groups.
- ♦ The City will use benchmark jobs to obtain information on minimum, mid-point and maximum salary for an assessment of pay competitiveness through reliably published compensation survey data.
- ♦ Every five years, the City Manager will request the Personnel Department to conduct a market study of benchmark positions to determine the competitive posture of the organization, and propose a plan of action, if needed, to bring any classes or classification series into competitive alignment and/or to address employee retention and

turnover as needed. At any time the City Manager determines that any job classification needs to be reviewed more frequently than once every five years, necessary action may be taken to address the market position of such job.

- ◆ If a mid-point salary analysis shows that a position falls below market averages to the extent that attracting and retaining qualified employees may be jeopardized, the City Manager will propose action necessary to align the class with the competitive labor market for implementation at the next fiscal year or sooner, if financially feasible.

#### General Salary Adjustments

Annually, the City Manager will recommend a budget for general salary adjustments that is based upon:

- ◆ Overall competitive posture of the organization.
- ◆ Cost-of-living changes, as determined by the CPI-U-DC (Consumer Price Index-Urban-for the Washington Metropolitan Area, published monthly by the U.S. Department of Labor, Bureau of Labor Statistics).
- ◆ Comparator organizations in the primary labor market.
- ◆ Financial affordability.

#### Pay Scales

The City Manager will promulgate two pay scales that include steps, one for public safety and one for general City employees. The pay scales will provide information on salary increases within a particular grade that an employee may expect from year-to-year if performing satisfactorily. Both the public safety and general City employee pay scales will have the same progression rules and step increases.

For all employees, the percentage increases in the salary schedule from year-to-year will not be the same amount every year in a particular grade, but will have some variability to reflect length of service and base salaries. To attract and retain employees in the early years of service, while base salaries are still relatively low, the percentage increase may be higher than for more senior employees, who are performing satisfactorily, and gaining more experience and providing even greater value to the City, but have a higher base salary. However, in all cases, employees will know the number of years necessary to reach maximum pay in a particular grade, performance expectations to advance in-grade, and career development opportunities to advance to another grade.

The specific pay scales will be competitive with the minimum, mid-point and maximum salaries for the primary labor market, and will be adjusted whenever necessary to maintain market competitiveness.

Salary increases from the pay scale are a function of satisfactory performance and are based on merit. All employees should be made aware that such increases are a recognition of performance that meets or exceeds expectations. Performance standards and supervisory evaluations should stress that merit increases are not automatic.

### Career Development Increases

The City Manager will direct the Personnel Department to develop a structure to provide salary increases to recognize the attainment of career levels and developmental milestones that assure that the City's career positions are paid comparably with those in the primary labor market. Such a structure enables existing employees in career ladder programs within the City to receive pay increases in addition to merit, and enables the City to target its pay to those employees who do grow in skill and capability to meet increased job responsibilities.

### Education and Tuition Assistance

An objective in the compensation philosophy is to encourage and support advanced study, education and degree attainment for job-related courses and programs. The City Manager will direct the Personnel Department to prepare and disseminate procedures for applying for and receiving education and tuition assistance, including the academic grades or measures necessary for an employee to be reimbursed and the type of course work that is authorized. The amount to be budgeted for this program will be the average cost per employee of the budgets for the primary comparator jurisdictions.

### Incentives

It is also the intent of the compensation philosophy to provide significant financial incentives for extraordinary and exemplary performance in two categories. First, with the recommendation of the City Manager and the approval of the City Council, an employee may be given a taxable cash award ranging from \$1,000 to \$10,000. Such awards are to be given only in those instances where performance or contributions are deemed unique, truly extraordinary, and significantly beneficial to the City.

Second, there should be a program for rewarding employees at any time who demonstrate exemplary performance significantly beyond the job expectations. Taxable cash awards in this category may be given to a maximum of \$500, with typical awards being between \$100 and \$250. The City Manager should recommend a specific budget allocation to be made available for awards in this category, with procedures for determining selection of incentive awards.

In either category, these awards are one-time cash awards and should not be considered increases in base salary or benefits.

### Exceptions

Nothing in this compensation philosophy statement should be construed as a required benefit in the event that the City experiences a decline in revenue or revenue growth lower than the projected increase in expenses. "Revenue" is currently defined as the two largest components of operating revenue: the real property tax base and the projected total personal property tax base.

# Appendix C

## General Salary Schedule Effective July 1, 2002 - June 30, 2003

### Living Wage

For certain eligible positions, starting in FY 2002 City Council's Living Wage principles apply to the General Salary scale for applicable positions with the Living Wage rate of \$10.21 per hour. Eligible employees have been moved to steps within their grade so that their wage rate is at least \$10.21 per hour. The salary scale below notes the minimum salaries where the Living Wage rate has been established for eligible positions.

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Grade															
1					22,778.94	23,576.20	24,401.37	25,255.42	26,139.36	27,054.24	27,676.49	28,313.05	28,964.25	29,630.43	30,311.93
2				22,665.97	23,799.27	24,632.24	25,494.37	26,386.67	27,310.20	28,266.06	28,916.18	29,581.25	30,261.62	30,957.64	31,669.67
3			22,588.56	23,717.99	24,903.89	25,775.53	26,677.67	27,611.39	28,577.79	29,578.01	30,258.30	30,954.24	31,666.19	32,394.51	33,139.58
4		22,506.73	23,632.07	24,813.67	26,054.35	26,966.25	27,910.07	28,886.92	29,897.96	30,944.39	31,656.11	32,384.20	33,129.04	33,891.01	34,670.50
5	22,422.01	23,543.11	24,720.27	25,956.28	27,254.09	28,207.98	29,195.26	30,217.09	31,274.69	32,369.30	33,113.79	33,875.41	34,654.54	35,451.59	36,266.98
6	23,448.97	24,621.42	25,852.49	27,145.11	28,502.37	29,499.95	30,532.45	31,601.09	32,707.13	33,851.88	34,630.47	35,426.97	36,241.79	37,075.35	37,928.08
7	24,540.62	25,767.65	27,056.03	28,408.83	29,829.27	30,873.29	31,953.86	33,072.25	34,229.78	35,427.82	36,242.66	37,076.24	37,928.99	38,801.36	39,693.79
8	25,685.58	26,969.86	28,318.35	29,734.27	31,220.98	32,313.71	33,444.69	34,615.25	35,826.78	37,080.72	37,933.58	38,806.05	39,698.59	40,611.66	41,545.73
9	26,973.58	28,322.26	29,738.37	31,225.29	32,786.55	33,934.08	35,121.77	36,351.03	37,623.32	38,940.14	39,835.76	40,751.98	41,689.28	42,648.13	43,629.04
10	28,154.33	29,562.05	31,040.15	32,592.16	34,221.77	35,419.53	36,659.21	37,942.28	39,270.26	40,644.72	41,579.55	42,535.88	43,514.21	44,515.04	45,538.89
11	29,483.64	30,957.82	32,505.71	34,131.00	35,837.55	37,091.86	38,390.08	39,733.73	41,124.41	42,563.76	43,542.73	44,544.21	45,568.73	46,616.81	47,689.00
12	30,873.23	32,416.89	34,037.73	35,739.62	37,526.60	38,840.03	40,199.43	41,606.41	43,062.63	44,569.82	45,594.93	46,643.61	47,716.41	48,813.89	49,936.61
13	32,332.88	33,949.52	35,647.00	37,429.35	39,300.82	40,676.35	42,100.02	43,573.52	45,098.59	46,677.04	47,750.61	48,848.87	49,972.39	51,121.75	52,297.55
14	33,965.48	35,663.75	37,446.94	39,319.29	41,285.25	42,730.23	44,225.79	45,773.69	47,375.77	49,033.92	50,161.70	51,315.42	52,495.67	53,703.07	54,938.24
15	35,658.87	37,441.81	39,313.90	41,279.60	43,343.58	44,860.61	46,430.73	48,055.81	49,737.76	51,478.58	52,662.59	53,873.83	55,112.93	56,380.53	57,677.28
16	37,445.12	39,317.38	41,283.25	43,347.41	45,514.78	47,107.80	48,756.57	50,463.05	52,229.26	54,057.28	55,300.60	56,572.51	57,873.68	59,204.77	60,566.48
17	39,314.96	41,280.71	43,344.75	45,511.99	47,787.59	49,460.16	51,191.27	52,982.96	54,837.36	56,756.67	58,062.07	59,397.50	60,763.64	62,161.20	63,590.91
18	41,283.90	43,348.10	45,515.51	47,791.29	50,180.85	51,937.18	53,754.98	55,636.40	57,583.67	59,599.10	60,969.88	62,372.19	63,806.75	65,274.31	66,775.62
19	43,344.16	45,511.37	47,786.94	50,176.29	52,685.10	54,529.08	56,437.60	58,412.92	60,457.37	62,573.38	64,012.57	65,484.86	66,991.01	68,531.80	70,108.03
20	45,508.91	47,784.36	50,173.58	52,682.26	55,316.37	57,252.44	59,256.28	61,330.25	63,476.81	65,698.50	67,209.57	68,755.39	70,336.76	71,954.51	73,609.46
21	47,784.82	50,174.06	52,682.76	55,316.90	58,082.75	60,115.65	62,219.70	64,397.39	66,651.30	68,984.10	70,570.73	72,193.86	73,854.32	75,552.97	77,290.69
22	50,170.38	52,678.90	55,312.85	58,078.49	60,982.41	63,116.79	65,325.88	67,612.29	69,978.72	72,427.98	74,093.82	75,797.98	77,541.33	79,324.78	81,149.25
23	52,680.06	55,314.06	58,079.76	60,983.75	64,032.94	66,274.09	68,593.68	70,994.46	73,479.27	76,051.04	77,800.21	79,589.61	81,420.17	83,292.83	85,208.57
24	55,311.44	58,077.01	60,980.86	64,029.90	67,231.40	69,584.50	72,019.96	74,540.66	77,149.58	79,849.82	81,686.37	83,565.16	85,487.16	87,453.36	89,464.79
25	58,071.07	60,974.62	64,023.35	67,224.52	70,585.75	73,056.25	75,613.22	78,259.68	80,998.77	83,833.73	85,761.91	87,734.43	89,752.32	91,816.62	93,928.40
26	60,976.72	64,025.56	67,226.84	70,588.18	74,117.59	76,711.71	79,396.62	82,175.50	85,051.64	88,028.45	90,053.10	92,124.32	94,243.18	96,410.77	98,628.22
27	63,849.43	67,041.90	70,394.00	73,913.70	77,609.39	80,325.72	83,137.12	86,046.92	89,058.56	92,175.61	94,295.65	96,464.45	98,683.13	100,952.84	103,274.76
28	67,041.88	70,393.97	73,913.67	77,609.35	81,489.82	84,341.96	87,293.93	90,349.22	93,511.44	96,784.34	99,010.38	101,287.62	103,617.24	106,000.44	108,438.45
29	70,396.59	73,916.42	77,612.24	81,492.85	85,567.49	88,562.35	91,662.03	94,870.20	98,190.66	101,627.33	103,964.76	106,355.95	108,802.14	111,304.59	113,864.60
30	73,912.63	77,608.26	81,488.67	85,563.10	89,841.26	92,985.70	96,240.20	99,608.61	103,094.91	106,703.23	109,157.40	111,668.02	114,236.38	116,863.82	119,551.69
31	77,602.94	81,483.09	85,557.24	89,835.10	94,326.86	97,628.30	101,045.29	104,581.88	108,242.25	112,030.73	114,607.44	117,243.41	119,940.01	122,698.63	125,520.70
32	81,483.20	85,557.42	89,835.29	94,327.05	99,043.40	102,509.92	106,097.77	109,811.19	113,654.58	117,632.49	120,338.04	123,105.81	125,937.24	128,833.80	131,796.98

## Appendix D

### Public Safety Salary Schedule Effective July 1, 2002 - June 30, 2003

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Grade															
1	26,973.58	28,322.26	29,738.37	31,225.29	32,786.55	33,934.08	35,121.77	36,351.03	37,623.32	38,940.14	39,835.76	40,751.98	41,689.28	42,648.13	43,629.04
2	28,154.33	29,562.05	31,040.15	32,592.16	34,221.77	35,419.53	36,659.21	37,942.28	39,270.26	40,644.72	41,579.55	42,535.88	43,514.21	44,515.04	45,538.89
3	29,483.64	30,957.82	32,505.71	34,131.00	35,837.55	37,091.86	38,390.08	39,733.73	41,124.41	42,563.76	43,542.73	44,544.21	45,568.73	46,616.81	47,689.00
4	30,873.23	32,416.89	34,037.73	35,739.62	37,526.60	38,840.03	40,199.43	41,606.41	43,062.63	44,569.82	45,594.93	46,643.61	47,716.41	48,813.89	49,936.61
5	32,332.88	33,949.52	35,647.00	37,429.35	39,300.82	40,676.35	42,100.02	43,573.52	45,098.59	46,677.04	47,750.61	48,848.87	49,972.39	51,121.75	52,297.55
6	33,965.48	35,663.75	37,446.94	39,319.29	41,285.25	42,730.23	44,225.79	45,773.69	47,375.77	49,033.92	50,161.70	51,315.42	52,495.67	53,703.07	54,938.24
7	35,658.87	37,441.81	39,313.90	41,279.60	43,343.58	44,860.61	46,430.73	48,055.81	49,737.76	51,478.58	52,662.59	53,873.83	55,112.93	56,380.53	57,677.28
8	37,445.12	39,317.38	41,283.25	43,347.41	45,514.78	47,107.80	48,756.57	50,463.05	52,229.26	54,057.28	55,300.60	56,572.51	57,873.68	59,204.77	60,566.48
9	39,314.96	41,280.71	43,344.75	45,511.99	47,787.59	49,460.16	51,191.27	52,982.96	54,837.36	56,756.67	58,062.07	59,397.50	60,763.64	62,161.20	63,590.91
10	41,283.90	43,348.10	45,515.51	47,791.29	50,180.85	51,937.18	53,754.98	55,636.40	57,583.67	59,599.10	60,969.88	62,372.19	63,806.75	65,274.31	66,775.62
11	43,344.16	45,511.37	47,786.94	50,176.29	52,685.10	54,529.08	56,437.60	58,412.92	60,457.37	62,573.38	64,012.57	65,484.86	66,991.01	68,531.80	70,108.03
12	45,508.91	47,784.36	50,173.58	52,682.26	55,316.37	57,252.44	59,256.28	61,330.25	63,476.81	65,698.50	67,209.57	68,755.39	70,336.76	71,954.51	73,609.46
13	47,784.82	50,174.06	52,682.76	55,316.90	58,082.75	60,115.65	62,219.70	64,397.39	66,651.30	68,984.10	70,570.73	72,193.86	73,854.32	75,552.97	77,290.69
14	50,170.38	52,678.90	55,312.85	58,078.49	60,982.41	63,116.79	65,325.88	67,612.29	69,978.72	72,427.98	74,093.82	75,797.98	77,541.33	79,324.78	81,149.25
15	52,680.06	55,314.06	58,079.76	60,983.75	64,032.94	66,274.09	68,593.68	70,994.46	73,479.27	76,051.04	77,800.21	79,589.61	81,420.17	83,292.83	85,208.57
16	55,311.44	58,077.01	60,980.86	64,029.90	67,231.40	69,584.50	72,019.96	74,540.66	77,149.58	79,849.82	81,686.37	83,565.16	85,487.16	87,453.36	89,464.79
17	58,071.07	60,974.62	64,023.35	67,224.52	70,585.75	73,056.25	75,613.22	78,259.68	80,998.77	83,833.73	85,761.91	87,734.43	89,752.32	91,816.62	93,928.40
18	60,976.72	64,025.56	67,226.84	70,588.18	74,117.59	76,711.71	79,396.62	82,175.50	85,051.64	88,028.45	90,053.10	92,124.32	94,243.18	96,410.77	98,628.22

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## Appendix E

### General Schedule Classification Plan

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#### CLASS

CODE CLASS TITLE

OCCUPATIONAL GROUP

#### PAY PLAN: ADMINISTRATIVELY DETERMINED

5093	Admin. Aide/City Council	Administrative, Clerical and Office Services
2733	Assistant Court Administrator	Legal, Paralegal and Kindred
1030	City Attorney	Legal, Paralegal and Kindred
1071	City Clerk and Clerk of Council	Administrative, Clerical and Office Services
1096	City Manager	Policy Determining
5013	Clinical Psychologist Trainee	Social Science and Welfare
1028	Clerk of the Circuit Court	Legal, Paralegal and Kindred
1029	Commonwealth's Attorney	Legal, Paralegal and Kindred
1090	Council Member	Policy Determining
2295	Court Administrator	Legal, Paralegal and Kindred
1139	Deputy City Clerk	Administrative, Clerical and Office Services
2254	Deputy Court Administrator	Legal, Paralegal and Kindred
6010	Deputy Court Clerk	Legal, Paralegal and Kindred
6009	Deputy Court Clerk Trainee	Legal, Paralegal and Kindred
1012	Director/Public Health	Medical, Dental, Hospital and Public Health
5385	Intern	Miscellaneous Occupations
1088	Mayor	Policy Determining
1070	Registrar	Policy Determining
1089	Vice Mayor	Policy Determining
6002	Workshop Participant	Miscellaneous Occupations
1201	Special Projects Coordinator	Administrative, Clerical and Office Services
2564	Senior Clinical Psychiatrist	Medical, Dental, Hospital and Public Health

## General Schedule Classification Plan

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GRADE AND SALARY: 02		\$22,665.97 to \$31,669.67
6015	Clerk I	Administrative, Clerical and Office Services
8020	Custodian	Equipment, Facilities and Services
8025	Laborer I	Equipment, Facilities and Services
5554	Library Aide	Library and Archives
8015	Locker Room Attendant	Equipment, Facilities and Services
6001	Messenger	Administrative, Clerical and Office Services
GRADE AND SALARY: 03		\$22,588.56 to \$33,139.58
6069	Assistant Registrar I	Miscellaneous Occupations
5067	Companion Aide I	Social Science and Welfare
6021	Delivery Clerk	Administrative, Clerical and Office Services
8040	Driver/Maintenance Aide	Equipment, Facilities and Services
8035	Refuse Collector	Equipment, Facilities and Services
GRADE AND SALARY: 04		\$22,506.73 to \$34,670.50
6016	Clerk II	Administrative, Clerical and Office Services
6025	Clerk Typist I	Administrative, Clerical and Office Services
8003	Food Services Worker	Equipment, Facilities and Services
6062	Receptionist/Telephone Operator	Administrative, Clerical and Office Services
6032	Records Counter Clerk	Administrative, Clerical and Office Services
5116	School Crossing Guard	Public Safety and Enforcement
8011	Security Monitor	Public Safety and Enforcement
8065	Traffic Services Worker I	Equipment, Facilities and Services
GRADE AND SALARY: 05		\$22,422.01 to \$36,266.98
6050	Account Clerk I	Accounting, Budget and Finance
6070	Assistant Registrar II	Miscellaneous Occupations
8082	Automotive Parts Driver	Equipment, Facilities and Services
6060	Data Entry Operator I	Automatic Data Processing
8030	Laborer II	Equipment, Facilities and Services
6005	Mail Distribution/ Duplication Clerk	Administrative, Clerical and Office Services
5008	Program Aide I	Social Science and Welfare
5038	Recreation Leader I	Recreation

## General Schedule Classification Plan

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### GRADE AND SALARY: 06

\$23,448.97 to \$37,928.08

5073	Adult Health Care Activities Assistant	Social Science and Welfare
6026	Clerk Typist II	Administrative, Clerical and Office Services
8001	Cook	Equipment, Facilities and Services
6505	Data Entry Operator II	Automatic Data Processing
5022	Library Assistant I	Library and Archives
5028	Museum Aide I	Information and Arts
6038	Personnel Clerk I	Personnel Management and Employee Relations
6089	Property Clerk	Public Safety and Enforcement
8016	Rod and Chain Operator	Engineering and Architecture
5075	Tag Enforcement Officer	Public Safety and Enforcement

### GRADE AND SALARY: 07

\$24,540.62 to \$39,693.79

6051	Account Clerk II	Accounting, Budget and Finance
3067	Assistant Food Services Specialist	Equipment, Facilities and Services
6023	Automotive Parts Specialist	Equipment, Facilities and Services
8041	Bus Driver	Equipment, Facilities and Services
5032	Case Aide	Social Science and Welfare
6027	Clerk Typist III	Administrative, Clerical and Office Services
5069	Companion Aide II	Social Science and Welfare
8045	Equipment Operator I	Equipment, Facilities and Services
5540	Laboratory Aide	Medical, Dental, Hospital and Public Health
5542	Pharmacy Assistant	Medical, Dental, Hospital and Public Health
5011	Program Aide II	Social Science and Welfare
5125	Parking Enforcement Officer I	Public Safety and Enforcement
5548	Public Health Nurse Aide	Medical, Dental, Hospital and Public Health
6871	Public Safety Records Clerk	Administrative, Clerical and Office Services
7006	Traffic Services Worker II	Equipment, Facilities and Services

### GRADE AND SALARY: 08

\$25,685.58 to \$41,545.73

8004	Building Services Assistant	Engineering and Architecture
6008	Client Intake Services Worker	Administrative, Clerical and Office Services
3074	Computer Operator I	Automatic Data Processing
3816	Dental Assistant	Medical, Dental, Hospital and Public Health
8052	Horticultural Assistant	Biological Sciences
8017	Maintenance Worker	Equipment, Facilities and Services
5029	Museum Aide II	Information and Arts
5074	Museum Technician	Information and Arts
6039	Personnel Clerk II	Personnel Management and Employee Relations

## General Schedule Classification Plan

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5036	Recreation Leader II	Recreation
5016	Residential Detox Counselor I	Social Science and Welfare
6318	Secretary I	Administrative, Clerical and Office Services
3064	X-ray Technician	Medical, Dental, Hospital and Public Health
5063	Youth Advisor	Social Science and Welfare

GRADE AND SALARY: 09

\$26,973.58 to \$43,629.04

3179	Assistant Impounding Officer I	Public Safety and Enforcement
6071	Assistant Registrar III	Miscellaneous Occupations
5531	Communication Clerk/T&ES	Administrative, Clerical and Office Services
5006	Coordinator/Fleet Maintenance	Equipment, Facilities and Services
5120	Crime Prevention Technician	Public Safety and Enforcement
7010	Equipment Operator II	Equipment, Facilities and Services
6061	Information Technology Operator I	Automatic Data Processing
7005	Laborer III	Equipment, Facilities and Services
5024	Library Assistant II	Library and Archives
3802	Mental Health/Mental Retardation Technician I	Social Science and Welfare
5007	Planning Assistant I	Planning and Urban Development
6014	Police Services Clerk	Public Safety and Enforcement
5126	Parking Enforcement Officer II	Public Safety and Enforcement
3215	Sanitation Inspector	Public Safety and Enforcement
7002	Sign Fabricator	Equipment, Facilities and Services
3001	Supervisory Custodian	Equipment, Facilities and Services

GRADE AND SALARY: 10

\$28,154.33 to \$45,538.89

6052	Account Clerk III	Accounting, Budget and Finance
3188	Code Enforcement Inspector I	Engineering and Architecture
3075	Computer Operator II	Automatic Data Processing
7033	Equipment Maintenance Specialist	Equipment, Facilities and Services
5121	Horticultural Specialist	Biological Sciences
6909	Legal Secretary I	Administrative, Clerical and Office Services
5026	Library Assistant III	Library and Archives
3796	Licensed Practical Nurse	Medical, Dental, Hospital and Public Health
3198	Medical Records Technician	Administrative, Clerical and Office Services
7045	Offset Press Operator I	Equipment, Facilities and Services
5127	Parking Enforcement Officer III	Public Safety and Enforcement
6305	Records Center Assistant	Administrative, Clerical and Office Services
5035	Recreation Leader III	Recreation
6319	Secretary II	Administrative, Clerical and Office Services
3818	Supervisory Bus Driver	Equipment, Facilities and Services

## General Schedule Classification Plan

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5448 Supervisor/Shelter	Social Science and Welfare
7035 Traffic Services Worker III	Equipment, Facilities and Services
3213 Transit Services Assistant	Transportation and Environmental Services
GRADE AND SALARY: 11	
\$29,483.64 to \$47,689.00	
5111 Administrative Technician	Administrative, Clerical and Office Services
4109 Assistant Dockmaster	Business and Industry
3160 Assistant Impounding Officer II	Public Safety and Enforcement
7018 Carpenter	Equipment, Facilities and Services
3095 Coordinator/Building Services I	Equipment, Facilities and Services
6506 Data Entry Operator III	Automatic Data Processing
3140 Eligibility Worker I	Social Science and Welfare
3045 Engineering Aide I	Engineering and Architecture
6043 Executive Secretary	Administrative, Clerical and Office Services
3219 Fire Training Assistant	Personnel Management and Employee Relations
7015 Heavy Equipment Operator	Equipment, Facilities and Services
6063 Information Technology Operator II	Automatic Data Processing
6869 Management Information Clerk	Automatic Data Processing
3804 Mental Health/Mental Retardation Technician II	Social Science and Welfare
3123 Personnel Assistant	Personnel Management and Employee Relations
6024 Personnel Clerk III	Personnel Management and Employee Relations
5550 Pharmacy Technician	Medical, Dental, Hospital and Public Health
5009 Planning Assistant II	Planning and Urban Development
3207 Purchasing Technician	Procurement and Supply
5105 Residential Counselor	Social Science and Welfare
5017 Residential Detox Counselor II	Social Science and Welfare
3267 Revenue Collection Specialist I	Business and Industry
3831 Supervisory School Crossing Guard	Public Safety and Enforcement
7034 Tree Trimmer	Equipment, Facilities and Services
GRADE AND SALARY: 12	
\$30,873.23 to \$49,936.61	
3206 Account Clerk IV	Accounting, Budget and Finance
7007 Apprentice Mechanic	Equipment, Facilities and Services
3071 Computer Operator III	Automatic Data Processing
3146 Community Services Specialist I	Social Science and Welfare
3231 Contract Technician	Procurement and Supply
3100 Coordinator/Building Services II	Equipment, Facilities and Services
3763 Emergency Communications Technician	Public Safety and Enforcement

## General Schedule Classification Plan

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3151 Existing Structures Inspector	Engineering and Architecture
3835 ITS Scheduler/Operations Librarian	Automatic Data Processing
7050 Offset Press Operator II	Equipment, Facilities and Services
3153 Park Facilities Specialist	Equipment, Facilities and Services
3137 Senior Planning Technician	Planning and Urban Development
3197 Police Driving Instructor	Public Safety and Enforcement
2137 Rehabilitation Vocational Counselor I	Social Science and Welfare
6034 Secretary III	Administrative, Clerical and Office Services
3195 Special Police Officer	Public Safety and Enforcement
3126 Supervisory Account Clerk	Accounting, Budget and Finance
3201 Supervisory Parking Enforcement Officer	Public Safety and Enforcement
3200 Supervisor/Property & Evidence Room	Public Safety and Enforcement
2453 Therapeutic Recreation Leader	Medical, Dental, Hospital and Public Health
7040 Traffic Signal Repair Technician	Equipment, Facilities and Services
3099 Traffic Survey Technician	Transportation and Environmental Services
GRADE AND SALARY: 13	\$32,332.88 to \$52,297.55
2291 Administrative Assistant	Administrative Clerical and Office Services
3235 Assessment Records Specialist	Business and Industry
3150 Building Systems Technician	Equipment, Facilities and Services
3025 Caseworker	Social Science and Welfare
3187 Caseworker/Intake & Referral	Social Science and Welfare
3189 Code Enforcement Inspector II	Engineering and Architecture
3172 Computer Applications Instructor	Automatic Data Processing
3223 Family Advocacy Project Coordinator	Social Science and Welfare
2601 Curator I	Information and Arts
3836 Customer Support Engineer I	Automatic Data Processing
3148 Eligibility Worker II	Social Science and Welfare
3155 Employment and Training Specialist	Social Science and Welfare
3192 Engineering Aide II	Engineering and Architecture
3065 Epidemiology Program Representative	Medical, Dental, Hospital and Public Health
7031 Facilities Maintenance Specialist	Equipment, Facilities and Services
3244 Food Services Specialist	Equipment, Facilities and Services
3228 GIS Specialist	Planning and Urban Development
3815 Impounding Officer	Public Safety and Enforcement

## General Schedule Classification Plan

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6053	Information Technology Operator III	Automatic Data Processing
6910	Legal Secretary II	Administrative Clerical and Office Services
2612	Museum Education Specialist	Information and Arts
3161	Personnel Technician	Personnel Management and Employee Relations
3082	Real Estate Appraiser I	Business and Industry
5034	Recreation Leader IV	Recreation
2334	Recreation Specialist	Recreation
2319	Relocation Advisor I	Housing
3268	Revenue Collection Specialist II	Business and Industry
3121	Sewer Inspector (TV)	Equipment, Facilities and Services
5113	Supervisory Administrative Technician	Administrative, Clerical and Office Services
3248	Supervisor/ Alexandria Battered Women's Shelter	Social Science and Welfare
3008	Supervisor/Labor	Equipment, Facilities and Services
3120	Supervisor/Records	Administrative, Clerical and Office Services
2040	Supervisor/Recreation I	Recreation
3038	Survey Instrument Operator	Engineering and Architecture
3824	Victim-Witness Specialist I	Legal, Paralegal and Kindred
3304	Zoning Inspector	Planning and Urban Development
GRADE AND SALARY: 14		\$33,965.48 to \$54,938.24
3115	Accounting Technician	Accounting, Budget and Finance
3225	Assistant Superintendent/ Solid Waste	Equipment, Facilities and Services
7020	Automotive Mechanic	Equipment, Facilities and Services
3157	Automotive Services Advisor	Equipment, Facilities and Services
3106	Coordinator/Building Services III	Equipment, Facilities and Services
4110	Dockmaster	Business and Industry
3193	Hack Inspector	Public Safety and Enforcement
3860	Latent Print Examiner	Public Safety and Enforcement
3784	Law Clerk	Legal, Paralegal and Kindred
2072	Librarian I	Library and Archives
3832	Outreach/Prevention Specialist	Social Science and Welfare
3196	Police Range Officer	Public Safety and Enforcement
3142	Senior Eligibility Worker	Social Science and Welfare
3236	Senior Planning Technician	Planning and Urban Development
5110	Senior Residential Counselor	Social Science and Welfare
3232	Supervisory Cartographer	Planning and Urban Development
5018	Supervisor/Detox Center	Social Science and Welfare
3041	Supervisor/Equipment Maintenance	Equipment, Facilities and Services

## General Schedule Classification Plan

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3260	Supervisor/Facilities Maintenance	Equipment, Facilities and Services
3028	Supervisor/Mail Distribution/ Duplication	Administrative, Clerical and Office Services
3169	Supervisor/Maintenance Project	Equipment, Facilities and Services
6044	Supervisory Secretary III	Administrative, Clerical and Office Services
2354	Therapist I	Social Science and Welfare
3233	Traffic Signal Repair Technician	Equipment, Facilities and Services
3101	Traffic Operations Technician	Transportation and Environmental Services
3825	Victim-Witness Specialist II	Legal, Paralegal and Kindred
5061	Volunteer Developer	Social Science and Welfare
GRADE AND SALARY: 15		\$35,658.87 to \$57,677.28
2316	Accountant I	Accounting, Budget and Finance
2371	Administrative Assistant/Mayor	Administrative, Clerical and Office Services
2339	Administrative Officer I	Administrative, Clerical and Office Services
2279	Assistant Director/ADHCC	Social Science and Welfare
3116	Assistant Superintendent/ Construction and Maintenance	Equipment, Facilities and Services
3113	Assistant Superintendent/ Transportation	Transportation and Environmental Services
3097	Buyer I	Procurement and Supply
2080	Civil Engineer I	Engineering and Architecture
3202	Community Services Specialist II	Social Science and Welfare
2315	Consumer and Citizens' Affairs Investigator	Business and Industry
2409	Contract Administrator	Procurement and Supply
3776	Contract Procurement Specialist	Business and Industry
2719	Coordinator/Employment Services	Social Science and Welfare
2327	Coordinator/Youth Services	Public Safety and Enforcement
3837	Customer Support Engineer II	Automatic Data Processing
2401	Educational Assistant	Social Science and Welfare
3141	Eligibility Fraud Investigator	Social Science and Welfare
2263	Fiscal Analyst	Accounting, Budget and Finance
2309	Human Rights Investigator	Legal, Paralegal and Kindred
2198	Intake Officer I	Public Safety and Enforcement
2231	Landscape Architect	Engineering and Architecture
2311	Landlord/Tenant Investigator	Housing
2055	Nutritionist	Medical, Dental, Hospital and Public Health
2338	Police Personnel Recruiter	Personnel Management and Employee Relations
3813	Polygraph Examiner	Public Safety and Enforcement
5545	Public Information Specialist	Information and Arts



## General Schedule Classification Plan

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2344	Recycling Program Specialist	Transportation and Environmental Services
3125	Research Historian	Library and Archives
2258	Safety Officer	Business and Industry
2292	Supervisory Administrative Assistant	Administrative, Clerical and Office Services
3768	Supervisory Emergency Communications Technician	Public Safety and Enforcement
3015	T&ES Inspector I	Engineering and Architecture
3117	Traffic Computer Specialist	Automatic Data Processing
2092	Urban Planner I	Planning and Urban Development
3139	Vocational Services Specialist	Social Science and Welfare
2211	Youth Services Program Specialist	Social Science and Welfare
GRADE AND SALARY: 16		\$37,445.12 to \$60,566.48
3280	Assistant Superintendent/Parks and Facilities	Equipment, Facilities and Services
3290	Assistant Superintendent/Tree Maintenance	Equipment, Facilities and Services
3158	Automotive Diagnostician	Equipment, Facilities and Services
3834	Automotive Parts Manager	Equipment, Facilities and Services
2252	Behavior Management Specialist	Social Science and Welfare
3190	Code Enforcement Inspector III	Engineering and Architecture
4023	Coordinator/Pool Site Recreation	Deputy Registrar
3184	Health and Community Education Specialist	Miscellaneous Occupations
2163	Infant Development Specialist	Information and Arts
3194	Lease Management Assistant	Social Science and Welfare
2185	Management Analyst I	Business and Industry
3224	Park Manager	Administrative, Clerical and Office Services
2130	Personnel Analyst I	Equipment, Facilities and Services
2060	Public Health Nurse I	Personnel Management and Employee Relations
2069	Registered Nurse	Medical, Dental, Hospital and Public Health
2244	Rehabilitation Vocational Counselor II	Medical, Dental, Hospital and Public Health
3269	Revenue Collection Specialist III	Social Science and Welfare
2260	Sanitarian I	Business and Industry
2449	Supervisor I/Therapeutic Recreation	Medical, Dental, Hospital and Public Health
3234	Supervisor/Traffic Signal	Equipment, Facilities and Services
3039	Survey Party Chief	Engineering and Architecture
2639	Telecommunications Specialist	Equipment, Facilities and Services
3222	T&ES Inspector II	Engineering and Architecture

## General Schedule Classification Plan

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2452	Therapeutic Recreation Specialist	Medical, Dental, Hospital and Public Health
2355	Therapist II	Social Science and Welfare
2378	Transit Specialist	Transportation and Environmental Services
GRADE AND SALARY: 17		\$39,314.96 to \$63,590.91
2465	Arborist	Biological Sciences
2057	Audiologist	Medical, Dental, Hospital and Public Health
3773	Construction Field Representative	Engineering and Architecture
2357	Coordinator/Jury	Legal, Paralegal and Kindred
2128	Coordinator/Volunteer Services	Social Science and Welfare
2602	Curator II	Information and Arts
3838	Customer Support Engineer III	Automatic Data Processing
2297	Inmate Classification Counselor	Public Safety and Enforcement
2511	Internal Auditor I	Accounting, Budget and Finance
3047	Land Survey Analyst	Engineering and Architecture
2073	Librarian II	Library and Archives
3237	Maintenance and Renovation Specialist	Engineering and Architecture
7039	Master Electrician	Equipment, Facilities and Services
3107	Medical Laboratory Technician	Medical, Dental, Hospital and Public Health
2461	Naturalist I	Biological Sciences
2336	Police Personnel Specialist	Personnel Management and Employee Relations
3083	Real Estate Appraiser II	Business and Industry
2298	Records Administrator/Archivist	Administrative, Clerical and Office Services
2322	Relocation Advisor II	Housing
2030	Social Worker I	Social Science and Welfare
2349	Supervisory Administrative Officer I	Administrative, Clerical and Office Services
2024	Supervisor/Business and Professional License	Business and Industry
2690	Supervisor/Employment and Training	Social Science and Welfare
3063	Supervisor/Horticulture	Biological Sciences
2251	Supervisory Nutritionist	Medical, Dental, Hospital and Public Health
3091	Supervisor/Personal Property Tax	Business and Industry
2041	Supervisor II/Recreation	Recreation
3128	Supervisor/Technical	Equipment, Facilities and Services
3002	Superintendent/Refuse Collection	Equipment, Facilities and Services
3183	Superintendent/Refuse Disposal and Street Cleaning	Equipment, Facilities and Services

## General Schedule Classification Plan

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GRADE AND SALARY: 18		\$41,283.90 to \$66,775.62
2325	Assistant Vocational Services Manager	Social Science and Welfare
2306	Buyer II	Procurement and Supply
2082	Civil Engineer II	Engineering and Architecture
3180	Computer Programmer	Automatic Data Processing
2633	Computer Systems Analyst I	Automatic Data Processing
2352	Coordinator/ASAP	Legal, Paralegal and Kindred
2395	Coordinator I/Community Service Programs	Social Science and Welfare
3822	Coordinator I /Rehabilitation Loan	Housing
2470	Coordinator/Special Services	Recreation
2199	Intake Officer II	Public Safety and Enforcement
2307	Law Librarian	Library and Archives
3250	Network Engineer I	Automatic Data Processing
2514	Pharmacist I	Medical, Dental, Hospital and Public Health
3154	Plans Examiner	Engineering and Architecture
2410	Senior Contract Administrator	Procurement and Supply
2364	Supervisory Administrative Assistant to Counsel	Administrative, Clerical and Office Services
2570	Supervisor/Alexandria Residential Care Home	Social Science and Welfare
3220	Supervisory Automotive Mechanic/Advisor	Equipment, Facilities and Services
3191	Code Enforcement Field Supervisor	Engineering and Architecture
3152	Existing Structures Inspection Supervisor	Engineering and Architecture
3217	Supervisory Graphic Artist	Information and Arts
3035	Superintendent/Parks and Facilities Maintenance	Equipment, Facilities and Services
3226	T&ES Inspector III	Engineering and Architecture
2358	Transportation Information Specialist	Transportation and Environmental Services
GRADE AND SALARY: 19		\$43,344.16 to \$70,108.03
2317	Accountant II	Accounting, Budget and Finance
3819	Air Pollution Control Specialist	Medical, Dental, Hospital and Public Health
2129	Budget/Management Analyst I	Accounting, Budget and Finance
2380	Computer Programmer/Analyst I	Automatic Data Processing
2644	Computer Systems Analyst II	Automatic Data Processing
2209	Coordinator/Assisted Residential Services	Social Science and Welfare

## General Schedule Classification Plan

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3129	Coordinator/Fire Emergency Communications	Public Safety and Enforcement
2234	Coordinator/Housing Program	Housing
2161	Coordinator/Vocational and Pre-vocational Services	Social Science and Welfare
2351	Electrical Engineer	Engineering and Architecture
2393	Epidemiologist	Medical, Dental, Hospital and Public Health
2086	Fire Protection Engineer	Engineering and Architecture
2341	Fiscal Officer I	Accounting, Budget and Finance
2119	Housing Analyst	Housing
2074	Librarian III	Library and Archives
2090	Mechanical Engineer	Engineering and Architecture
2131	Personnel Analyst II	Personnel Management and Employee Relations
2180	Police Records Manager	Administrative, Clerical and Office Services
2689	Program Analyst	Administrative, Clerical and Office Services
2363	Probation Officer	Public Safety and Enforcement
2294	Public Affairs Officer	Information and Arts
2285	Public Health Nurse II	Medical, Dental, Hospital and Public Health
2388	Public Safety Information Officer	Information and Arts
2177	Real Estate Officer	Housing
3272	Revenue Collections Specialist IV	Business and Industry
2261	Sanitarian II	Medical, Dental, Hospital and Public Health
2088	Structural Engineer	Engineering and Architecture
2394	Supervisor Alexandria Community Corrections Programs	Public Safety and Enforcement
2026	Supervisor/Eligibility	Social Science and Welfare
3827	Supervisor/Identification	Public Safety and Enforcement
2333	Supervisor III/Recreation	Recreation
2232	Supervisory Registered Nurse	Medical, Dental, Hospital and Public Health
3040	Superintendent/Construction and Maintenance	Equipment, Facilities and Services
3033	Superintendent/Transportation	Transportation and Environmental Services
2093	Urban Planner II	Planning and Urban Development
GRADE AND SALARY: 20		\$45,508.91 to \$73,609.46
2340	Administrative Officer II	Administrative, Clerical and Office Services
2801	Archaeologist	Information and Arts
2464	City Arborist	Biological Sciences
2084	Civil Engineer III	Engineering and Architecture
2655	Computer Systems Analyst III	Automatic Data Processing
2212	Coordinator/Community and Family Advocacy	Social Science and Welfare
2305	Coordinator/Emergency Planning	Public Safety and Enforcement
2730	Coordinator/Information Technology Services	Automatic Data Processing
2296	Program Coordinator	Legal, Paralegal and Kindred

## General Schedule Classification Plan

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3823	Coordinator II /Rehabilitation Loan	Housing
2302	Coordinator/Site Plan/ Administrative Assistant	Planning and Urban Development
2229	Coordinator/Victim-Witness Assistance	Legal, Paralegal and Kindred
1165	Director/Adult Day Health Care Center	Social Science and Welfare
2276	Director/Elderly Assisted Living Program	Social Science and Welfare
2301	Early Childhood Development Training Specialist	Social Science and Welfare
1017	Elections Administrator	Policy Determining
2342	Fiscal Officer II	Accounting, Budget and Finance
4098	Inmate Records/Classification Manager	Public Safety and Enforcement
2186	Management Analyst II	Administrative, Clerical and Office Services
2460	Naturalist II	Biological Sciences
3251	Network Engineer II	Automatic Data Processing
2250	Nurse Practitioner	Medical, Dental, Hospital and Public Health
2560	Psychiatric Nurse	Medical, Dental, Hospital and Public Health
2286	Public Health Nurse III	Medical, Dental, Hospital and Public Health
2031	Social Worker II	Social Science and Welfare
2411	Space Planner	Planning and Urban Development
3084	Senior Real Estate Appraiser	Business and Industry
2454	Supervisor/Fire Personnel	Personnel Management and Employee Relations
3208	Information Technology Center Supervisor	Automatic Data Processing
2335	Supervisor/Police Personnel and Training	Personnel Management and Employee Relations
2042	Supervisor IV/Recreation	Recreation
2300	Supervisor/Revenue	Business and Industry
3266	Supervisor/Tax Services & Enforcement	Business and Industry
2450	Supervisor II/Therapeutic Recreation	Medical, Dental, Hospital and Public Health
2367	Supervisor/Treasury	Accounting, Budget and Finance
3229	Systems Programmer Specialist	Automatic Data Processing
2368	Traffic Signal Systems Engineer	Engineering and Architecture
2310	Transportation Planner	Transportation and Environmental Services
2348	Watershed Program Administrator	Engineering and Architecture
GRADE AND SALARY: 21		\$47,784.82 to \$77,290.69
2018	Assistant City Attorney I	Legal, Paralegal and Kindred
2015	Assistant Commonwealth's Attorney I	Legal, Paralegal and Kindred
2168	Budget/Management Analyst II	Accounting, Budget and Finance

## General Schedule Classification Plan

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2323	Buyer III	Procurement and Supply
2321	Circuit Court Law Clerk	Legal, Paralegal and Kindred
2379	Computer Programmer/Analyst II	Automatic Data Processing
2396	Coordinator II/Community Services Program	Social Science and Welfare
2162	Coordinator/Residential Services	Social Science and Welfare
1164	Coordinator/Transportation	Transportation and Environmental Services
1148	Division Chief/Communications	Equipment, Facilities and Services
1210	Division Chief/ITS Customer Services	Administrative, Clerical and Office Services
2408	Information Technology Project Manager	Automatic Data Processing
2075	Librarian IV	Library and Archives
3255	Lotus Notes Support Engineer	Automatic Data Processing
1118	Museum Director	Information and Arts
2107	Pharmacist II	Medical, Dental, Hospital and Public Health
2381	Radio System Manager	Public Safety and Enforcement
2406	Supervisor/Business Tax Audit	Business and Industry
2369	Supervisor/Crime Analyst	Automatic Data Processing
2320	Supervisor/Financial Reporting	Accounting, Budget and Finance
2326	Supervisor/Fire Maintenance	Public Safety and Enforcement
2062	Supervisor/Public Health Nurse	Medical, Dental, Hospital and Public Health
2241	Supervisor V/Recreation	Recreation
2709	Supervisory Sanitarian	Medical, Dental, Hospital and Public Health
2356	Therapist III	Social Science and Welfare
2384	Urban Designer	Planning and Urban Development
2094	Urban Planner III	Planning and Urban Development
GRADE AND SALARY: 22		\$50,170.38 to \$81,149.25
2308	Chief of Surveys	Engineering and Architecture
1107	City Archaeologist	Information and Arts
2386	Civil Engineer IV	Engineering and Architecture
2391	Computer Systems Analyst IV	Automatic Data Processing
1166	Consumer Affairs Administrator	Business and Industry
2290	Coordinator/Domestic Violence Program	Social Science and Welfare
2277	Coordinator/Long-Term Care Services	Social Science and Welfare
2324	Director/Alternative Programs	Public Safety and Enforcement
2281	Director/Residential Programs	Social Science and Welfare
2402	GIS Manager	Planning and Urban Development
2331	Human Services Program Administrator	Social Science and Welfare
2512	Internal Auditor II	Accounting, Budget and Finance
3252	Network Engineer III	Automatic Data Processing

## General Schedule Classification Plan

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2083	Risk Manager	Business and Industry
2360	Senior Circuit Court Law Clerk	Legal, Paralegal and Kindred
2350	Supervisory Administrative Officer II	Administrative, Clerical and Office Services
2068	Supervisor/Court Services	Legal, Paralegal and Kindred
3171	Supervisor/Laboratory	Medical, Dental, Hospital and Public Health
2208	Supervisory Landscape Architect	Engineering and Architecture
2687	Supervisory Program Analyst	Administrative, Clerical and Office Services
2032	Supervisory Social Worker	Social Science and Welfare
2373	Supervisory/Therapist	Social Science and Welfare

GRADE AND SALARY: 23

\$52,680.06 to \$85,208.57

1042	Affirmative Action Officer	Policy Determining
1086	Assistant to the City Manager	Administrative, Clerical and Office Services
2562	Clinical Psychologist I	Social Science and Welfare
2382	Computer Programmer/Analyst III	Automatic Data Processing
2370	Day Support Services Coordinator	Social Science and Welfare
2646	Database Administrator I	Automatic Data Processing
2565	Supervisor/Clinical/Substance Abuse Services	Social Science and Welfare
2412	Engineering Supervisor	Engineering and Architecture
1160	Supervisor/Environmental Quality Program	Medical, Dental, Hospital and Public Health
2455	Supervisor/Information Systems Project	Automatic Data Processing
2727	Web Architect	Automatic Data Processing

GRADE AND SALARY: 24

\$55,311.44 to \$89,464.79

2020	Assistant City Attorney II	Legal, Paralegal and Kindred
2016	Assistant Commonwealth's Attorney II	Legal, Paralegal and Kindred
2387	City Architect	Engineering and Architecture
2563	Clinical Psychologist II	Social Science and Welfare
2383	Computer Programmer/Analyst IV	Automatic Data Processing
2716	Coordinator/CJIS	Automatic Data Processing
2647	Database Administrator II	Automatic Data Processing
1067	Deputy Director/Office of Code Enforcement	Engineering and Architecture
1142	Director/Agency on Aging	Social Science and Welfare
1200	Director/ <i>Alexandria Works!!</i>	Social Science and Welfare
1137	Director/Consultation and Education	Social Science and Welfare
1138	Director/Consultation and Education Program	Social Science and Welfare

## General Schedule Classification Plan

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1145	Director/Office for Early Childhood Development	Social Science and Welfare
1177	Director/Office of Economic Opportunities	Social Science and Welfare
1002	Director/Office of Employment and Training	Social Science and Welfare
1152	Director/Office on Youth	Social Science and Welfare
1167	Division Chief/Administrative Services	Administrative, Clerical and Office Services
1221	Division Chief/Capital Projects	Engineering and Architecture
1151	Division Chief/Construction	Engineering and Architecture
1209	Division Chief/Environmental Services	Medical, Dental, Hospital and Public Health
1181	Division Chief/Facilities Maintenance	Equipment, Facilities and Services
1007	Division Chief/Housing Program Implementation	Housing
1034	Division Chief/Landlord-Tenant Relations	Housing
1940	Division Chief/Maintenance	Equipment, Facilities and Services
1933	Division Chief/Motor Equipment	Equipment, Facilities and Services
1149	Division Chief/Personnel Services	Personnel Management and Employee Relations
1013	Division Chief/Revenue Administration	Business and Industry
1041	Division Chief/Solid Waste	Equipment, Facilities and Services
1021	Division Chief/Treasury	Accounting, Budget and Finance
1016	Purchasing Agent	Procurement and Supply
1168	Supervisor/Chief of Eligibility	Social Science and Welfare
2559	Supervisor/Mental Health Team	Social Science and Welfare
GRADE AND SALARY: 25		\$58,071.07 to \$93,928.40
1047	Deputy Director/Library	Library and Archives
1162	Director/Community Support Program	Social Science and Welfare
1183	Director/Juvenile Mental Health Services Division	Social Science and Welfare
1204	Director/Office on Human Rights	Legal, Paralegal and Kindred
1099	Director/Office on Women	Social Science and Welfare
1131	Director/Outpatient Program/Mental Health	Social Science and Welfare
1127	Director/Outpatient Program/Substance Abuse	Social Science and Welfare
1154	Director/Research and Evaluation	Social Science and Welfare



## General Schedule Classification Plan

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1620	Division Chief/Design	Engineering and Architecture
1051	Division Chief/Planning	Planning and Urban Development
1134	Division Chief/Recreation	Recreation
1185	Division Chief/Transit Services	Transportation and Environmental Services
1038	Division Chief/Transportation	Transportation and Environmental Services
2343	Fiscal Officer III	Accounting, Budget and Finance
GRADE AND SALARY: 26		\$60,976.72 to \$98,628.22
2372	Assistant City Attorney III	Legal, Paralegal and Kindred
2377	Assistant Commonwealth's Attorney III	Legal, Paralegal and Kindred
1941	Deputy Director/General Services	Equipment, Facilities and Services
1938	Deputy Director/Management and Budget	Accounting, Budget and Finance
1170	Deputy Director/Office of Housing	Housing
1190	Deputy Director/Personnel Services	Personnel Management and Employee Relations
1197	Deputy Finance Director/Comptroller	Accounting, Budget and Finance
2361	Director/Dental Services	Medical, Dental, Hospital and Public Health
1143	Director/Nursing	Medical, Dental, Hospital and Public Health
1216	Division Chief/Applications	Automatic Data Processing
1215	Division Chief/Network and Security Services	Automatic Data Processing
1169	Chief Social Worker Supervisor	Social Science and Welfare
GRADE AND SALARY: 27		\$63,849.43 to \$103,274.76
1213	Associate Director/Acute and Emergency Services	Social Science and Welfare
1212	Associate Director/Administrative Services	Administrative, Clerical and Office Services
1211	Associate Director/Extended Care Services	Social Science and Welfare
2385	Assistant City Attorney IV	Legal, Paralegal and Kindred
2374	Assistant Commonwealth's Attorney IV	Legal, Paralegal and Kindred
1189	Deputy Director/ITS	Automatic Data Processing
1219	Deputy Director/Planning and Zoning	Planning and Urban Development
1936	Deputy Director/Real Estate Assessments	Business and Industry
1202	Deputy Director/Recreation and Natural Resources & Capital Projects	Recreation

## General Schedule Classification Plan

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1186	Deputy Director/Recreation/ Program Operations	Recreation
1635	Deputy Director/T&ES Engineering	Engineering and Architecture
1135	Director/Court Services	Legal, Paralegal and Kindred
1147	Division Chief/Environmental Health	Medical, Dental, Hospital and Public Health
1188	Legislative Director	Policy Determining
1217	Public Information Officer	Policy Determining
1103	Special Assistant to the City Manager for Human Relations	Policy Determining
1203	Special Assistant/Parks and Recreation	Recreation
GRADE AND SALARY: 28		\$67,041.88 to \$108,438.45
2376	Assistant City Attorney V	Legal, Paralegal and Kindred
2375	Assistant Commonwealth's Attorney V	Legal, Paralegal and Kindred
1063	Deputy Chief/Police	Public Safety and Enforcement
1636	Deputy Director/T&ES Operations	Transportation and Environmental Services
1208	Deputy Director/T&ES Transportation and Transit	Transportation and Environmental Services
1182	Deputy Fire Chief	Public Safety and Enforcement
1171	Director/Division of Community Programs	Social Science and Welfare
1196	Director/Division of Job Link	Social Science and Welfare
1059	Director/Office of Code Enforcement	Engineering and Architecture
1060	Director/Social Services Division	Social Science and Welfare
1058	Undersheriff	Public Safety and Enforcement
GRADE AND SALARY: 29		\$70,396.59 to \$113,864.60
2561	Clinical Psychiatrist	Medical, Dental, Hospital and Public Health
1132	Deputy Commonwealth's Attorney	Legal, Paralegal and Kindred
1035	Director/General Services	Equipment, Facilities and Services
1048	Director/Library	Library and Archives
1091	Director/Office of Citizen Assistance	Policy Determining
1057	Director/Office of Historic Alexandria	Information and Arts
1056	Director/Real Estate Assessments	Business and Industry
1136	Medical Supervisor	Medical, Dental, Hospital and Public Health

## General Schedule Classification Plan

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GRADE AND SALARY: 30

\$73,912.63 to \$119,551.69

1023	Director/Finance	Accounting, Budget and Finance
1191	Director/ITS	Automatic Data Processing
1094	Director/Management and Budget	Accounting, Budget and Finance
1102	Director/Office of Housing	Housing
1066	Director/Personnel Services	Personnel Management and Employee Relations
1045	Director/Recreation, Parks and Cultural Activities	Recreation

GRADE AND SALARY: 31

\$77,602.94 to \$125,520.70

1206	Assistant City Manager	Policy Determining
1032	Director/Human Services	Social Science and Welfare
1081	Director/Mental Health, Mental Retardation & Substance Abuse	Social Science and Welfare
1218	Director/Planning and Zoning	Planning and Urban Development
1039	Director/Transportation and Environmental Services	Transportation and Environmental Services
1079	Fire Chief	Public Safety and Enforcement
1062	Chief of Police	Public Safety and Enforcement
1098	Sheriff	Public Safety and Enforcement

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## Appendix F

### Public Safety Classification Plan

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CLASS CODE	CLASS TITLE	OCCUPATIONAL GROUP
GRADE AND SALARY: 06		\$33,965.48 to \$54,938.24
3828	Emergency Rescue Technician I	Medical, Dental, Hospital and Public Health
GRADE AND SALARY: 07		\$35,658.87 to \$57,677.28
4091	Deputy Sheriff I	Public Safety and Enforcement
4096	Deputy Sheriff II	Public Safety and Enforcement
4075	Fire Fighter I	Public Safety and Enforcement
4045	Police Officer I	Public Safety and Enforcement
4049	Police Officer II	Public Safety and Enforcement
GRADE AND SALARY: 08		\$37,445.12 to \$60,566.48
3163	Deputy Fire Marshal I	Public Safety and Enforcement
4097	Deputy Sheriff III	Public Safety and Enforcement
3829	Emergency Rescue Technician II	Medical, Dental, Hospital and Public Health
4074	Fire Fighter II	Public Safety and Enforcement
4046	Police Officer III	Public Safety and Enforcement
GRADE AND SALARY: 09		\$39,314.96 to \$63,590.91
4099	Deputy Sheriff IV	Public Safety and Enforcement
4048	Police Officer IV	Public Safety and Enforcement
GRADE AND SALARY: 10		\$41,283.90 to \$66,775.62
3164	Deputy Fire Marshal II	Public Safety and Enforcement
4050	Police Corporal	Public Safety and Enforcement
GRADE AND SALARY: 12		\$45,508.91 to \$73,609.46
3165	Deputy Fire Marshal III	Public Safety and Enforcement
3056	Deputy Sheriff/Sergeant	Public Safety and Enforcement
3830	Emergency Rescue Technician III	Medical, Dental, Hospital and Public Health
3833	Fire Lieutenant	Public Safety and Enforcement
3057	Police Sergeant	Public Safety and Enforcement

## Public Safety Classification Plan

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GRADE AND SALARY: 13	\$47,784.82 to \$77,290.69
3166 Deputy Fire Marshal/Chief	Public Safety and Enforcement
GRADE AND SALARY: 14	\$50,170.38 to \$81,149.25
2181 Deputy Sheriff/Lieutenant	Public Safety and Enforcement
2010 Fire Captain	Public Safety and Enforcement
2012 Police Lieutenant	Public Safety and Enforcement
GRADE AND SALARY: 16	\$55,311.44 to \$89,464.79
1077 Fire Marshal	Public Safety and Enforcement
GRADE AND SALARY: 17	\$58,071.07 to \$93,928.40
2182 Deputy Sheriff/Captain	Public Safety and Enforcement
1116 Fire Battalion Chief	Public Safety and Enforcement
2013 Police Captain	Public Safety and Enforcement
GRADE AND SALARY: 18	\$60,976.72 to \$98,628.22
1156 Deputy Sheriff/Chief	Public Safety and Enforcement

The Chief of Police, Fire Chief, Sheriff, Deputy Chief of Police, Deputy Fire Chief, and Undersheriff positions are reflected in the General Schedule Classification Plan (Appendix E).

## Appendix G

### FY 2003 Approved City Holidays July 1, 2002 - June 30, 2003

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Independence Day	Thursday	July 4, 2002
Labor Day	Monday	September 2, 2002
Columbus Day (Observed)	Monday	October 14, 2002
Thanksgiving Day	Thursday	November 28, 2002
Day after Thanksgiving (in lieu of Veteran's Day)	Friday	November 29, 2002
Christmas Eve	Tuesday	December 24, 2002
Christmas Day	Wednesday	December 25, 2002
New Year's Holiday	Wednesday	January 1, 2003
Martin Luther King, Jr. Day (Observed)	Monday	January 20, 2003
President's Day	Monday	February 17, 2003
Memorial Day (Observed)	Monday	May 26, 2003

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## Appendix H

### Relevant Budget Legislative References

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#### State Code

Sec. 58.785.1: Requires that the local tax rate must be adopted by June 30, but after April 15.

#### City Charter

##### General Provisions

Sec. 3.04 (b): The City Council shall have the power to adopt the budget of the City.

Sec. 4.02 (c): The City Manager shall have the power and shall be required to prepare and submit the annual budget to the City Council as provided in the Charter, and shall be responsible for its administration.

Sec. 5.07: The City Manager may at any time transfer any unencumbered appropriation or portion thereof within the accounts of an office, department or agency. The City Council when advised of the details by the City Manager may, by duly docketed resolution, transfer any unencumbered appropriation balance or portion thereof from one office, department or agency to another.

Sec. 6.03: Each department head, the judges of the courts, each board or commission, and any other office or agency supported by the City, is required to file with the City Manager, at the prescribed time, all estimates of revenue and expenditure for the ensuing fiscal year. Such estimates shall be submitted on forms furnished by the finance director and all information required by the City Manager is to be submitted thereon. The City Manager shall hold staff hearings to review and revise these estimates as (s)he may deem advisable.

Sec. 6.05: In no event shall the expenditures recommended by the City Manager in the general budget exceed the receipts estimated, taking into account the estimated cash surplus or deficit at the end of the current fiscal year, unless property assessments have been raised or unless the City Manager shall recommend an increase in the rate of ad valorem taxes on real estate and tangible personal property or other new or increased taxes, licenses or other sources. Receipts from increased taxes, licenses or other sources shall be estimated on the basis of the average rate of increased collections during the preceding two fiscal years except in instances in which the City Manager submits, as a part of the budget, a written statement explaining any estimate that is made on some other basis. Receipts from new taxes, licenses or other sources shall be estimated on information available for other cities, the State of Virginia or other states, the federal government or other appropriate sources. If estimated receipts exceed estimated expenditures, the City Manager may recommend revisions in the tax, license or other ordinances of the City in order to bring the general fund budget into balance.

Sec. 6.08: The budget and budget message and all supporting schedules shall be a public record in the office of the City Manager, open to public inspection after the budget has been submitted to the Council and made public by it; provided, however, that no department or

agency head, judge or board or commission, manager or director of finance shall divulge details of the proposed budget estimates until the budget has been submitted to the Council and made public by it.

Sec 6.08.1: The school board shall, prior to the time work has begun on the school budget, hold a public informational hearing to receive suggestions from the public concerning the school budget. The school board shall also hold a public hearing on its proposed budget prior to submitting it to the City Manager. The school board shall cause a notice of the time and place of each public hearing to be published in a newspaper of general circulation in the City at least seven days prior to the hearing. The school board shall also cause copies of the proposed budget to be available to the public at least seven days prior to the public hearing on the proposed budget. The school board may submit to the City Manager as its proposed budget the same proposed budget considered at the public hearing or it may, subsequent to said public hearing, submit a revised proposed budget.

#### **Responsibility of the City Manager for the Budget:**

Sec. 6.02: The City Manager is required to submit a general budget, a capital budget and an explanatory budget message in the form and with the contents provided by the Charter.

Sec. 6.04: The general budget shall contain:

- (a) An estimate of that portion of surplus cash remaining at the end of the fiscal year which is to be used in meeting expenditures in the general budget;
- (b) An estimate of receipts from current ad-valorem taxes on real estate and personal property, and from all other sources;
- (c) A statement of debt service requirements;
- (d) An estimate of cash deficit, if any, at the end of the current fiscal year, and an estimate of obligations required by the Charter to be budgeted for the ensuing year; and,
- (e) An estimate of expenditures for all other purposes to be met in the coming fiscal year.

Sec. 6.05: In no event shall the expenditures recommended by the City Manager in the general budget exceed the receipts estimated, taking into account the estimated cash surplus or deficit at the end of the current fiscal year, unless property assessments have been raised or unless the City Manager shall recommend an increase in the rate of ad valorem taxes on real estate and tangible personal property or other new or increased taxes, licenses or other sources.

Sec. 6.06: The explanatory budget message shall contain an outline of the proposed financial policies of the City for the budget year and a description of the important features of the budget plan. Major policy changes are to be explained and reasons for salient changes in cost and revenue items from the previous year are to be indicated. A statement of pending capital projects and proposed new projects, with proposed financing plans, shall be included.

Sec. 6.07: At the same time that the City Manager submits a general budget (s)he may also submit a general appropriation ordinance and those additional tax ordinances as may be required to balance the proposed budget.

Sec. 6.14: The capital budget is a budget of the proposed capital improvements projects for the ensuing fiscal year and for five years thereafter, with recommendations for financing the proposed improvements for the coming year.

**Responsibility of the City Council for the Budget:**

Sec. 6.09: At the meeting of the City Council at which the budget and budget message are submitted, the Council shall determine the place and time (at least sixty days prior to the beginning of the budget year) of a public hearing on the budget, and shall publish a notice of said place and time, which shall not be less than seven days after the date of publication.

Sec. 6.10: All interested persons shall be given an opportunity to be heard at the public meeting for or against any of the estimates of any item of the budget.

Sec. 6.11: After the conclusion of the public hearing the City Council may insert new items of expenditure or may increase, decrease or strike out items of expenditure in the general fund budget, except that no items or expenditures for debt service or other provision of law shall be reduced or stricken out. The City Council shall adopt a balanced budget, or adopt measures for providing additional revenues in the case that expenditures exceed revenues.

Sec. 6.12: The budget shall be adopted by the votes of at least a majority of Council not later than the 27th day of June. If the City Council has not taken final action on or before this date, the budget as submitted shall be deemed to have been finally adopted by the Council.

Sec. 6.13: An appropriation in addition to those contained in the general appropriation ordinance, except for the purpose of meeting a public emergency as provided for elsewhere in this charter, may be made by the Council, by not less than a majority affirmative vote of all members of Council, only if there is available in the general fund a sum unencumbered and unappropriated sufficient to meet such appropriation.

Sec. 6.14: The City Council shall hold at least one public hearing on the capital budget and shall take final action not later than twenty days after June 27, the date prescribed for the adoption of the general budget.

Sec. 6.15: The City Council may establish by ordinance a reserve fund for permanent public improvements and may appropriate thereto any portion of the general fund cash surplus not otherwise appropriated at the close of the fiscal year.

## City Resolutions

### **Resolution No. 1464 - Adopted June 2, 1990<sup>1</sup> Establishing the Budget and Fiscal Affairs Advisory Committee**

Having considered the need, purpose and function of a body composed by citizens of Alexandria to assist the City Council in budget and fiscal matters; now, therefore, be it resolved by the City Council of the City of Alexandria, that:

#### 1. Establishment of Committee

There is established a committee to be known as the Alexandria Budget and Fiscal Affairs Advisory Committee ("Committee") which shall be composed of 13 members.

#### 2. Membership of Committee

The members of the Committee shall be appointed by the City Council as follows:

- (a) seven members one each of whom shall be designated by the Mayor and Members of City Council;
- (b) three members appointed at-large in accordance with the provisions of section 2-4-7 of the City Code;
- (c) one member designated by the Alexandria City School Board; and
- (d) two members designated by the Alexandria Chamber of Commerce.

#### 3. Appointments and Terms of Office

Members designated by the Mayor and Members of the City Council, the School Board, or the Alexandria Chamber of Commerce shall serve at the pleasure of the Mayor, Council Member, School Board, or Alexandria Chamber of Commerce designating such person and any vacancies in such positions shall be filled in the same manner as the original appointment. Members appointed at-large shall serve for a period of two years and vacancies and/or reappointments shall be handled in the manner prescribed in section 2-4-7 of the City Code.

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<sup>1</sup> The Budget and Fiscal Affairs Advisory Committee was established July 2, 1985, by Resolution 1129. Resolution 1464 amended Resolution 1129 by adding two representatives of the Chamber of Commerce to the committee.

#### 4. Qualifications and Limitations

All members of the Committee shall:

- (a) by virtue of their education and employment in the public or private sector, have a demonstrated competence in one or more of the following areas: accounting, financial analysis, budget and fiscal management, public finance, or urban economics;
- (b) be residents of and residing in the City of Alexandria at the time of appointment and continue to do so during the term of their appointment. The provisions of section 2-4-7(d) notwithstanding, this provision may not be waived; and
- (c) not (i) be a member of any other Board or Commission having one or more members appointed by the City Council, (ii) be an officer or director of any organization that received appropriations or grants by or through the City of Alexandria, or (iii) be an employee of the City, the School Board, or the Alexandria Chamber of Commerce, or any agency thereof.

#### 5. Powers and Duties

The Committee shall advise and support the City Council as to:

- (a) an examination of the City's budget procedure and process and ways of improving that process, including participation by the public;
- (b) the forecasting of future revenue and expenditure requirements and the effect on the several taxes and fees levied by the City and burden of taxation imposed upon Alexandria citizens and business organizations;
- (c) an evaluation of the comparative tax, revenue and expenditure levies in Alexandria with those in neighboring jurisdictions and the effect of such differences on the ability of Alexandria to attract new residents and economic development; and
- (d) such other tasks as may be requested by the City Council.

#### 6. Conduct of Meetings and Other Business

Except as expressly provided herein, the Committee shall conduct its meetings and other business in accordance with sections 2-4-4 through 2-4-6 of the City Code.

#### 7. Relationship to the City Manager

Subject to availability of funds and staff and recognizing that the City Manager must give priority attention to requests from the City Council, the City Manager is authorized to:

- (a) provide such staff or other assistance to the Committee as may be requested; and
- (b) make such information available to the Committee as is available to the public generally.

**Resolution No. 1710 - Adopted October 11, 1994**  
**Establishing the Fair Share Principle**

WHEREAS, the Alexandria City Council values a diverse population and has supported a variety of Housing and Human Service programs to meet the many needs of the City's population; and

WHEREAS, as a result of the development of these programs, Alexandria has the highest spending per capita on health and human services in the State, and increases in the City's expenditures in these areas have exceeded the rate of inflation over the past several years due to increasing caseloads and service delivery costs; and

WHEREAS, subsidized rental housing now constitutes 12.4 percent of Alexandria's occupied rental housing stock, a higher percentage than in surrounding suburban jurisdictions; and

WHEREAS, Alexandria's 225 year-round homeless beds constitute 19.32 beds per 10,000 residents, compared with a regional average of 5-6 beds per 10,000 in Northern Virginia; and

WHEREAS, the City's mental health, mental retardation, substance abuse, and other specialized facilities comprise 15.97 beds per 10,000 residents, compared to an average of approximately 9 beds per 10,000 in Northern Virginia; and

WHEREAS, the population receiving assistance under health, human services, and housing programs in Alexandria is growing at a rate that is generally faster than in our neighboring Northern Virginia jurisdictions while Alexandria is already far ahead of its neighbors in the region in providing affordable housing and a high level of human services; and

WHEREAS, Alexandria has a larger number of regional facilities which are exempt from City taxes, including the Northern Virginia Juvenile Detention Home, the regional Methadone Clinic, the regional Detoxification Center, the Waste to Energy Facility, and the WMATA bus barn and WMATA rail facilities including the Service and Inspection yards; and

WHEREAS, the Alexandria City Council believes in the need to achieve a balance throughout the metropolitan region in the delivery of assisted rental housing and human services, and in the location of regional facilities;

NOW, THEREFORE, BE IT RESOLVED that the Alexandria City Council and City staff will make the Fair Share principle a major factor in considering new initiatives or program expansions in the assisted housing, health, and human service areas, and that new regional facilities should be located in other regional locations; and

BE IT FURTHER RESOLVED that this resolution be referred to the Metropolitan Washington Council of Governments and the Northern Virginia Planning District Commission.

**Resolution No. 1998**  
**Budget Resolution Regarding the Treatment of**  
**Final Revenue Adjustments During the Budget Process**  
**(Amendment of Resolution No. 1849)**

WHEREAS, the City of Alexandria and the Greater Washington region face continued economic challenges; and

WHEREAS, the Alexandria City Council has previously exhibited restraint when considering its annual budget and financial policies; and

WHEREAS, the Alexandria City Council wishes to establish structure surrounding upcoming budget deliberations to ensure responsible actions with current economic resources;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Alexandria, Virginia, that the Council shall, for the purposes of consideration of the Budget for the City of Alexandria, adhere to the following rules of procedure:

Section (a) Proposed Budget for the City of Alexandria -

(1) For purposes of this resolution, the budget baseline of revenue rates and expenditure levels for the fiscal year shall be that proposed by the Manager of the City of Alexandria.

(2) For purposes of this resolution, the Office of Management and Budget shall provide revenue and/or expenditure projections for any motion or amendment which could affect the proposed budget specified in paragraph (1).

Section (b) Maximum Expenditure Levels May Not Exceed Sum of Projected Revenue and Appropriation from Undesignated Fund Balance in Proposed Budget -

(1) It shall not be in order in the Alexandria City Council to consider any motion or amendment to the proposed budget of the City of Alexandria if such motion or amendment would have the effect of increasing any specific budget outlays above the level of such outlays contained in the proposed budget specified in section (a) of this resolution, or would have the effect of reducing any specific revenues below the level contained in the proposed budget specified in section (a) of this resolution, unless such motion or amendment makes at least an equivalent reduction in other specific budget outlays, identifies an equivalent increase in other specific revenues, or an equivalent combination thereof.

(2) In the Alexandria City Council, any appropriation from the Undesignated Fund Balance or any like account beyond that proposed in the Manager's proposed budget shall require an affirmative vote of five Council Members.

(3) In the event that the City Manager recommends final revenue adjustments that result in a net increase or net decrease from the revenue estimates specified in section (a) of this resolution, the net change in the revenue estimate shall be reflected as a change in the proposed appropriation from the Undesignated Fund Balance. As specified in Section 2 (b), any appropriation from the Undesignated Fund Balance beyond that proposed in the Manager's proposed budget, including the net effect of final revenue adjustments, shall require an affirmative vote of five Council Members.

Section (c) Expiration -- The provisions of this resolution shall expire on June 30, 2003.

## Debt Ratio Policies Debt Related Financial Policies

City Council passed a set of debt-related financial policies on June 9, 1987. During FY 1998, the Budget and Fiscal Affairs Advisory Committee (BFAAC), a City Council appointed citizen committee, analyzed these debt-related financial policies, examined the City's financial condition in comparison to other jurisdictions with superior credit ratings (other double-triple A rated jurisdictions). The BFAAC and the City Manager recommended that City Council reaffirm the updated debt-related financial policies, incorporating BFAAC's recommended updates to the policies to establish a consistent set of appropriate relationships between debt targets and limits. Because three of the six debt indicators measure the debt capacity of the City in relation to the size of the City and its economy, BFAAC recommended that these indicators should not produce debt capacity limits that vary greatly from each other.

City Council reaffirmed its commitment to sound financial management and adopted the updated debt-related financial policies on December 9, 1997. City Council amended the policies on October 26, 1999, to allow priority consideration for an increase in the designation of fund balance for capital project funding. These updated policies are as follows:

Debt as a Percentage of Fair Market Real Property Value  
Target = 1.1 percent; Limit = 1.6 percent

This ratio indicates the relationship between the City's debt and the full value of real property in the City as assessed annually at fair market value. It is an important indicator of the City's ability to repay debt because real property taxes are the primary source of the City's revenues used to repay debt. A small ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations.

Debt Per Capita as a Percentage of Per Capita Income  
Target = 2.25 percent; Limit = 3.25 percent

This percentage is a measure of the capacity of citizens to finance tax-supported debt. A lower percentage means that taxes required to repay debt represent a smaller portion of the average citizen's income.

Debt Per Capita  
Target = An amount equal to 2.25 percent of per capita income  
Limit = An amount equal to 3.25 percent of per capita income

This ratio indicates the per capita debt burden and is a general indicator of the City's debt burden. A smaller ratio indicates a lighter burden. The debt per capita target is set on sliding scale so that growth in per capita income allows a gradual and equivalent increase in debt per capita.



Debt Service as a Percentage of General Government Expenditures  
Target = 8.0 percent; Limit = 10 percent

This ratio is a measure of the City's ability to repay debt without hampering other City services. A small ratio indicates a lesser burden on the City's operating budget.

Unreserved General Fund Balance as a Percentage of General Fund Revenue  
Target = Not applicable; Limit = 10 percent

Undesignated General Fund Balance as a Percentage of General Fund Revenue  
Target = 5.5 percent; Limit = 4.0 percent

Unrestricted Net Assets as a Percentage of General Revenues  
Target = 5.5 percent; Limit = 4.0 percent

These ratios indicate the ability of the City to cope with unexpected financial problems or emergencies. The Unreserved General Fund Balance represents the funds legally available to the City. It is desirable that the City maintain Unreserved General Fund Balance that is comparable to the ratio maintained by other double-triple A rated jurisdictions, but not to fall below the limit of 10 percent. The Undesignated General Fund Balance corresponds to the checkbook balance of the City. Both balances are important to consider. The unreserved balance includes designations that the City Council has made but presumably could change. Net assets corresponds to stockholders' equity for publicly traded companies. The larger the undesignated General Fund Balance or unrestricted net assets, the greater the City's ability to cope with financial emergencies and fluctuations in revenue cycles.

The ratios for undesignated general fund balance and unrestricted net assets are calculated after adjusting for the effect of subsequent year's expenditures, and funding for future equipment replacement and capital projects, grants and contributions restricted to specific programs, and extraordinary and special items.

The City will not issue tax or revenue anticipation notes to fund ongoing governmental operations. The City of Alexandria will manage its cash in a fashion that will prevent any borrowing to meet working capital needs.

The City will not issue bond anticipation notes (BAN's) for a period of longer than two years. If the City issues a BAN for a capital project, the BAN will be converted to a long-term bond or redeemed at its expiration, but will not be rolled over.

The City will continue to rely on current revenue, including its fund balance, to finance its short-lived and maintenance-oriented capital improvements. The City believes in funding a significant portion of capital improvements on a pay as you go basis; therefore, the City will continue to finance short-lived and maintenance-oriented capital improvements with current revenues, and its fund balance. The priority to consider when additional General Fund revenues become available at the end of the fiscal year would be a designation within the General Fund fund balance for pay as you go capital.

The City will not establish a trend of using General Fund equity to finance current recurring operations. The City's General Fund equity has been built over the years to provide the City with sufficient working capital and to enable it to finance equipment replacement, capital

projects, and unforeseen emergencies without borrowing. To conserve the General Fund equity balance and to avoid reliance on this balance, the City will not finance recurring operations from the General Fund equity balance for periods longer than two years as confirmed by the audited financial statements. If the audited financial statements confirm that recurring operations have been funded from the General Fund equity balance for a period longer than two consecutive fiscal years, then the City will adopt in its next ensuing budget a balanced budget in which the operating revenues meet the operating expenditures without any consideration of the General Fund equity balance.

The City will annually prepare a six-year capital improvement program. In accordance with the City Charter and in order to meet the debt ratio targets, to schedule debt issuance, and to systematically improve the capital structure, each year the City will prepare and adopt a six-year capital improvement program. This capital improvement program will identify the source of funding for all capital projects. The debt issuances that are a part of the capital improvement program will be structured to meet the City's debt policies and debt ratio targets.

The City Manager will prepare each year and submit a set of six-year scenarios of possible future revenues and expenditures that match the six year Capital Improvement Program time horizon with the proposed budget to be considered by the City Council. Those scenarios will be updated to reflect the decisions of the City Council and issued with the approved budget. In order to improve financial planning and decisions, the City Manager also will annually prepare with the approved budget a set of six-year scenarios of possible future General Fund revenues and expenditures and their effects on the debt-related financial policy ratios outlined above, including the effect of planned borrowing under the approved CIP.

In accordance with the Government Finance Officers Association budget review requirements, this table, taken from the City's FY 2001 Comprehensive Annual Financial Report, is repeated here:

**City of Alexandria, Virginia  
Computation of Legal Debt Margin  
as of June 30, 2001**

Assessed Value of Real property, January 1, 2001 . . . . .	\$14,632,349,200
Debt Limit: 10 Percent of Assessed Value . . . . .	1,463,234,920
Amount of Debt Applicable to Debt Limit: . . . . .	
General Obligations Bonds . . . . .	<u>\$107,875,000</u>
 Total General Obligation Debt . . . . .	 <u>107,875,000</u>
 LEGAL DEBT MARGIN . . . . .	 <u><u>\$1,355,359,920</u></u>

**Limitations on the Incurrence of General Obligation Debt:**

There is no requirement in the Virginia Constitution, the Virginia Statutes or in the Charter of the City of Alexandria that the issuance of general obligation bonds of the City be subject to approval of the electors of the City at referendum.

Under the City Charter, the City Council has full authority to authorize and issue general obligation bonds. The authorizing procedure consists of the passage on first reading of an

ordinance authorizing the issuance of the bonds followed by a notice of public hearing at a subsequent meeting and the final passage on second reading following the public hearing.

The only constitutional limitation on the issuance of general obligation bonds is contained in Article VII, Section 10 of the Virginia Constitution, which states that:

No city or town shall issue any bonds or other interest-bearing obligations which, including existing indebtedness, shall at any time exceed ten percent of the assessed valuation of real estate in the city or town subject to taxation, as shown by the last preceding assessment for taxes.

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## Appendix I

### Laypersons's Guide to Fund Balance

The following information is based on the November 18, 1997 BFAAC report to City Council. City Council received the BFAAC report on December 9, 1997. The information in this summary has been updated by OMB and Finance based on the City's Comprehensive Annual Financial Report as of June 30, 2001, and incorporates information regarding the financial reporting model for state and local governments.

#### The Importance of Explaining the General Fund Balance

The presentation and explanation of the general fund balance to the City Council, the citizens of Alexandria and representatives of the media is a difficult task. As the Government Financial Officers Association (GFOA) has said in its Elected Official's Guide to Fund Balance:

In our system of government, crucial decisions involving the lives of citizens are placed in the hands of elected officials. Many of these decisions involve the allocation of scarce financial resources. Arguments for and against proposed allocations of financial resources often focus on "fund balance." Unfortunately, published discussions of fund balance, as a rule, are directed toward the professional accountant rather than toward the elected official or others who may not have background or experience in governmental accounting and financial reporting. Accordingly, elected officials often find themselves in the difficult position of having to weigh arguments involving fund balance with only a vague, or even erroneous understanding of its true nature and significance.

In Alexandria, because we have benefitted from sound financial management by City staff, wise decisions by City Council and good fortune, we have fund balances. For that reason, it is particularly important that the nature of the general fund balance and its necessity to the fiscal health of the City be clearly articulated in terms and with language that can be widely understood. This nontechnical discussion of the general fund balance, especially as it has been maintained in Alexandria, is offered with this purpose in mind.

This document is an explanation of how the name, concept and meaning of the general fund balance will change due to the new rules governing the reporting of municipal government finances. The City has implemented the recently issued GASB Statement No.34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34, labeled by GASB as "the most significant change in the history of government financial reporting, mandated that by FY 2002, governments comparable to the City of Alexandria, amend their financial reporting to provide additional information about their fiscal health including information about the status of public infrastructure. In order to take a leading position in this area, utilize City accounting data and professional resources, as well as to get hands-on experience with the new reporting requirements, the City fully implemented the standard with the FY 2000 Comprehensive Annual Financial Report, two years ahead of the GASB mandate. As a result the City of Alexandria was the first government in Virginia, the largest local government, and among the first governments in the United States to fully adopt the new reporting standards.

## Use and Protection of the Fund Balance Under the City's Fiscal and Debt Related Financial Policies

The fiscal policies of the City of Alexandria and mandatory accounting rules have established a wise and prudent set of checks and balances to help ensure the City's fiscal stability. Neither the City's total fund balance, its unreserved general fund balance, or its designated fund balance, should be referred to as a "rainy day fund" or seen as a "savings" easily available for meeting emergency needs. As will be explained below, reservations of some portion of the general fund balance are required by accounting rules that cannot be ignored. Designations of some of the unreserved balances represent decisions of the City Council and Manager that financial resources need to be set aside now to meet future needs.

Only the remaining undesignated fund balance is available for meeting other unknown future financial needs. And this undesignated fund balance is not available for expenditure as would be recurring revenues. The City Council has imposed on itself a rule that it cannot appropriate undesignated fund balances beyond that proposed in the City Manager's budget except by an affirmative vote by at least five members of the Council. This is an appropriate balancing of the need to make such balances available if truly necessary in the judgment of the elected leaders of the City and the need to protect against the temptation to use this balance to meet recurring operating needs when recurring operating revenues are not sufficient.

Indeed, the City Council has stated its policy to "not establish a trend of using General Fund equity to finance current operations. Specifically, its debt related financial policies declare that "the City will not finance operations from the General Fund equity balance for periods longer than two years.

It is prudent to maintain some sort of balance. A portion of the balance is required to provide the City with adequate cash flow. For example, the real estate tax, which is the City's largest single revenue source, is collected in November and June, but payroll expenditures occur every two weeks. The City has adopted a debt related financial policy that it will not issue tax or revenue anticipation notes to fund governmental operations, so it must manage its cash flow in a way that provides funds to meet all working capital needs at all times. The balance also helps to protect against unanticipated expenditures or lower than expected revenues.

## The General Fund "Checkbook" Balance Under Current Municipal Government Accounting Methods

Under current municipal government financial reporting methods, the general fund is one of several types of "governmental funds". As the GFOA says, "Governmental funds are designed to measure the current financial resources on hand at the end of a period that are available to be spent or appropriated in future periods." The GFOA continues:

The focus of a governmental fund (e.g. general fund) is similar to that of an individual wishing to know what his or her checkbook balance will be after the last paycheck for the month has been deposited, and after all of the checks written to pay this month's bills have been cashed. This balance is significant because it represents the financial resources available to help pay next month's bills.

Under these current accounting methods, the general fund balance therefore can be considered to be the checkbook balance of Alexandria. It represents the best estimate of the current financial resources available at the end of the accounting period for spending in future periods.

To determine the checkbook balance of the City, decisions have to be made about whether or not a "check" has been written by the City. In most cases, this is obvious. The obligation of City funds for payroll and the purchase of goods and services is easily measured and reported. There are some other instances in which it is not so clear whether the City has incurred or faces a certain future obligation. The touchstone to deciding these questions is whether the City has financial resources that are readily available for spending in future periods.

#### Changing from the Checkbook Analogy to the Taxpayers' Equity Analogy With the Changes in Accounting Methods

Under GASB Statement No. 34, state and local governments are required to report their financial condition using government-wide financial statements and fund financial statements. The government-wide financial statements use an approach that is most similar to the approach used in the financial statements of all publicly traded companies in the U.S. The fund financial statement will retain the traditional method of accounting (modified accrual accounting) for governmental funds. Under the fund financial statements, the differences between fund assets and liabilities would continue to be reported as the reserved and unreserved fund balances.

Government-wide financial statements require a single statement that consolidates governmental activities and business-type activities. These government-wide statements are to be prepared on the full accrual basis of accounting. All revenues and expenses connected with the fiscal year will be taken into account even if the cash involved has not actually been received or paid. All capital assets, including infrastructure assets, are to be reported on the balance sheet and depreciation is to be reported as a charge to operations each period. All long-term liabilities, including debt are to be reported on the balance sheet and accrued interest is to be reported as a charge to operations each period.

With these changes, the government-wide financial statement now reports "net assets" at the bottom line. These net assets represent available financial resources, but with a longer time horizon to measure availability for future spending. The analogy of the checking account balance will be replaced by the analogy of stockholders equity, or more appropriately for municipal government finances, "taxpayers' equity". The taxpayers' equity is equal to the net asset value of the City of Alexandria.

Under GASB Statement No. 34, the general governmental fund (which contains 80% of City revenues and expenditures) will continue under modified accrual accounting rules in the fund financial statements. Accordingly, the current budget practices in regards to reorganizing revenues and expenditures that parallel modified accrual accounting rules also will not change.

## Understanding the Difference Between the General Fund Balance, Net Assets and Cash Balance

One common misconception is that the fund balance or net assets of the City is the same as the cash balance of the City. Cash itself is a financial resource, but it is not necessarily the only financial resource available to the City. The City may have available to it other financial resources (such as tax revenues collected by the State but not yet distributed to the City) that represent real financial resources available for spending in future periods, but not reflected yet in the cash balance. Similarly, the City holds cash that is needed to pay bills already incurred but not yet paid for. Under the longer term view of the taxpayers' equity analogy, the cash balance concept is even further distanced from truly representing the financial health of the City.

To focus on the cash balance of the City would be like focusing on the account balance you have at the bank, without recognizing the checks that you have already written and dispersed that have not yet been cashed by those to whom you have given the checks. These checks have not yet been cleared by the bank and deducted from your account, but they reduce your checkbook balance. Furthermore, the cash balance does not recognize the value of the assets held by the City or the eventual long term cost of such obligations such as the need to eventually pay employees for their leave balances.

### Reserved General Fund Balance

Sometimes the checkbook balance of the City is limited by commonly used accounting restrictions or other legal restrictions that make certain funds unavailable for future spending by the City. Under current Generally Accepted Accounting Principles (GAAP) for the fund financial statements, the City must reserve funds to equal its inventory of supplies and its encumbrances. The inventory of supplies includes supplies that are to be used within the year. Encumbrances include undelivered orders (contracts under which goods or services have been ordered but not yet delivered and paid for). The accounting rationale for these reserves is that the inventory of supplies, notes receivable and encumbrances are not financial resources available for future spending by the City. As of June 30, 2001, the City had \$1,278,362 in inventory of supplies and \$3,729,754 in encumbrances. These funds are said to be "reserved" balances.

### Designated Fund Balance

Current accounting rules for municipal governments also recognize what are termed "designations" of fund balances.

Sometimes governments wish to specifically segregate or " earmark " financial resources for specified purposes. Such " earmarking " is reflected in financial statements by means of " designations. " For example, a government may wish to " designate " resources to help meet obligations expected to arise in connection with claims and judgments.



Only the chief executive officer or the legislative body of a government may create a designation. Also from GFOA:

It is very important to distinguish between "reserves" (i.e., "reserved fund balance") and "designations." The former are an indication that financial resources are not available for appropriation, whereas the latter only indicate that management would prefer to use available financial resources for a specified purpose. Accordingly, although earmarked, designations remain an integral part of a government's spendable or appropriable resources (i.e., "unreserved fund balance").

The unreserved fund balance as of June 30, 2001 was \$55,825,487. Against this unreserved fund balance, the Alexandria City Council made the following designations to yield an undesignated general fund or checkbook balance of \$22,519,957:

- \$3,506,000 appropriated in fiscal year 2001 to balance the fiscal year 2002 budget as approved by City Council;
- \$16,700,000 for capital expenditures, designated for capital projects contained in prior Capital Improvement Program budgets (CIP), including \$7,500,000 designated for the FY 2002 CIP and \$9,200,000 designated for the FY 2003 CIP; and
- \$890,895 for operating fund projects that were incomplete as of June 30, 2001.

The City Manager had recommended, and by adopting the FY 2002 budget the City Council approved, the following designations as of June 30, 2001:

- \$5,000,000 to cover possible costs of the City's self-insurance program covering general liability, motor vehicle liability and workers compensation (previously approved in the context of discussions on the self-insurance program);
- \$7,208,635 to cover somewhat less than 50% of the estimated liability for the City's compensated absences. This designation category was originally designed in FY 1990 to mitigate the anticipated effects of changes in the financial reporting model which was eventually adopted by the Government Accounting Standards Board (GASB) in June 1999;

#### Designations in the Approved Fiscal Year 2003 Budget

In the fiscal year 2003 operating budget, the City Council approved the following changes in designations:

- The approved appropriation from fund balance required to balance the FY 2003 budget is \$9,816,624. As shown in the Statement of Estimated Undesignated Fund Balance, the City does not anticipate using the FY 2002 balancing appropriation from Fund Balance of \$3,506,000. The FY 2003 balancing appropriation results in an increase in the designation for the upcoming budget of \$6,310,624, from \$3,506,000 in FY 2002 to \$9,816,624 designated for the fiscal year 2003 budget.

- To help meet the projected cash capital funding requirements for projects contained in the Approved Capital Improvements Program, \$6,400,000 is designated for capital projects in FY 2003 of the FY 2003 to FY 2008 Approved Capital Improvement Program, this is in addition to the \$9,200,000 previously designated for capital projects in FY 2003.

Based on projected revenues and expenditures in fiscal year 2003, the undesignated General Fund balance at June 30, 2002 is currently estimated to be \$24,545,583, or 6.8 percent of FY 2002 General Fund revenues; and the unreserved General Fund balance is estimated to be \$62,170,842, or 17.3 percent of General Fund revenues.

#### The Power to Designate and the Effects of a Designation

Although the City Manager proposes the amounts to be designated for several items as noted above, only the City Council has the power to approve designations of fund balances. Only the City Council can make appropriations from the unreserved fund balance for expenditure. As provided for in a resolution adopted by City Council in 1997, any appropriations from the undesignated fund balance beyond that proposed in the City Manager's proposed budget requires the affirmative vote of five members of the City Council.

The effect of a designation, therefore, is to remove certain funds from availability for future appropriation outside the purpose of the designation. Council can, by simple majority, approve the City Manager's estimate of a reduction in a designation.

From the fund accounting perspective described above, this undesignated general fund balance is the equivalent of the checkbook balance of the City of Alexandria. The required reservations and designations made as policy choices by the City Council and generally recommended by the City Manager are analogous in the checkbook example to checks written and presented for payment but not yet cleared through the bank. It is entirely reasonable for the City Council and the City Manager to debate how much should be set aside in designations as described above. These decisions are the equivalent of making real spending decisions in the annual budget, even if cash is not immediately exchanged for goods or services.